

THE
BENGAL ALMANAC

FOR THE YEAR

1828

WITH AN
APPENDIX

APPENDIX

CONTAINING

EXTRACTS FROM ACTS OF PARLIAMENT RELATING TO INDIA;
REGULATIONS OF THE PUBLIC INSTITUTIONS;
&c. &c.

COMPILED AND ARRANGED

BY

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Local Observations.

JANUARY.

This is one of the most delightful months in the year; its temperature is cool and refreshing; and extremely agreeable to those in the enjoyment of good health, but to rheumatic and gouty subjects is far from pleasant.

The days are cool, serene, and clear;—the mornings and evenings damp and foggy.

The thermometer ranges in the Shade from 52 in the morning to 65 in the afternoon.

The wind is Northerly, and seldom blows strong; but when it does and accompanied with rain, (which sometimes happens in the course of the month) the Cold is most disagreeable.

Vegetables, of all kind are in the highest state of perfection; the market abound with green peas, cauliflowers, cabbages, turnips, potatoes, yams, carrots, spinnage, greens, cucumbers, radishes, celery, lettuce, young onions, old cole, knchoo, french beans, seem, brinjalls, red and white beet, &c &c.

The market produces beef, mutton, veal, lamb, pork, kid, poultry, &c. of best and most superior kind.

Game is to be had in great abundance—snipe, wild duck, teal, &c. &c. The fish market is well supplied at this season, with beekty, (the salmon of the East,) moonjee, rose, culab, quoye, sawle, sellish, bhalah, ees; honspattah, and many others of inferior description.

Fruit trees in general, begin to shew their buds and blossoms this month—mangoe, peach, pumpeloose, (shaddock), rose apples, &c.

The following fruits and vegetables, are procurable throughout the year, viz—plantains, sugar canes, cocoanuts, guavas, pine apples, papaws or nappiahs, custard apples, jack, country almonds, tamarinds, enroh, barbute, mint, sage, cives (gaudina,) parsley, onions, &c.

The fruits in seasons are China oranges, loquats plantains, pineapples, sugar cane, country almonds, limes, and tipparah, (a kind of gooseberry.)

FEBRUARY.

The beginning of the present month is generally cool and comfortable, particularly if the Northerly wind prevails; the weather then becomes disagreeable, till a change of season takes place about the end of the month.

When the weather is variable, the wind blows principally from the N. W. veering round occasionally to the N. E. attended with clouds and drizzling rain; this continue till about the 20th, when the southerly wind sets in. The weather now becomes mild and genial, especially to those who are subject to the gout and rheumatism.

The days are sometimes hot, and the nights cool and chilly, with heavy dews.

The Thermometer in the shade ranges on a medium, from 58 in the morning to 75 in the evening.

The measles, in children, are very prevalent during the whole of this month.

Rheumatism and gout become less intolerable after the Southerly winds have set in. Warm clothing is rather troublesome to new comers, not so with old Indians; the state of whose blood is from the debilitating influence of the climate, considerably under proof. Sometimes this month is rather showery, which protracts the cold season till the middle of the following month.

Meat and vegetables continue good and abundant.

The fish market has the addition of the small brash (herrings)

The additional vegetables are asparagus, punkin and young cucumbers: and fruits, custard apples, mulberries, bide and small water melons.

MARCH.

The weather, during the greater part of this month, being agreeably warm, its temperature is extremely favorable to old Indians;—thus, while the Thermometer plays at summer heat, re-freshed by a cool and favored Southerly breeze, the long established Anglo-Indian feels his cold blood meandering through the torpid veins, which gives a zest to every vital power and animates his whole system.

The Thermometer ranges in the shade from 68 in the morning to 82 in the afternoon.

The alternate changes of heat and cold render part of this month unpleasant, as the heat becomes at times rather oppressive.

Various operations of husbandry, generally commence this month, so soon as the ground is moistened by rain; this however sometimes happens at the latter end of February, and then it is occasioned by an unusual quantity of rain.

The meat market continues good.

Fish to be had in abundance, and the market has the addition of the goat-fish, a small and well flavored fish.

Green peas and turnips disappear this month, sallad, cabbages, carrots and celery are on the decline, but asparagus and potatoes continue excellent; green mangoes and unripe footee are to be had, also omrah, greens and water cresses.

Fruit is also plentiful—large water melons appear about the middle of the present month, and continue in perfection till the middle of June.

The prices of articles, in the bazar of Calcutta, continue (with trifling variations) the same all the year round. The best matton may be procured; at all seasons of the year, at one rupee the quarter or saddle; the best veal at one rupee and a half per quarter; mutton of the best beef for 2 and 3 rupees, and so in proportion to its quality, down to one rupee, the surloin, edge bone, or round; fowls are from 2 to 12 for one rupee, according to their size; ducks from 3 to 8; geese from 5 annas to two rupees per pair; wheat is from one rupee to one rupee four annas per maund, according to the quality in the market; rice from three rupees to one rupee and a half per maund, according to its quality, - and so with respect to other articles.

The North-westers with thunder and lightning, and rain, generally commence about the termination of this month.

APRIL.

The beginning of this month is sometimes pleasant, particularly if the North westers are frequent; but the latter part, as also the middle, is disagreeable in the extreme; it is one of the worst months in the year.

The Thermometer ranges in the shade from 80 in the morning to 92 in the afternoon, but when exposed to the sun, it rises to 110 and higher.

The wind blows from the Southward, and is very strong throughout the month; but when it is accompanied with hot winds from want of rain, it makes every exertion of the human system irksome, fatiguing and oppressive. These parching winds are unfavorable to vegetation, and were it not for occasional supplies of rain, would prove disastrous.

The North-westers are at times attended with dreadful storms of thunder and lightning, during which rain and hail fall in torrents: these storms sometimes occasion much and extensive damage—people and cattle are killed by the electric fluid, whilst other are struck down by the lightning and stunned for several hours. The North-westers continue at intervals till the beginning, and sometimes till the middle of May.

LOCAL OBSERVATIONS.

This is an unfavorable season for meat, which begins to be flabby and poor, the fat spongy and yellow; and very little good, of any description, is to be found in the market.

The fish market, this month, has the addition of the mangoe fish, so called from its annual visit into all the Bengal rivers, at this (the mangoe) season, to spawn, it appears as soon as the mangoe is formed on the tree, and disappears at the close of the season, that is about the middle of July. This fish, perhaps, has the most agreeable flavor of any in the known world, and so sought after, (by natives as well as Europeans,) that altho' not so large as a middle sized whiting at the beginning of the month, they are sold from 2 to 4 per rupee, and before the end of May, as they become plentiful, they are one rupee the score; and in June, two to three score for one rupee. The fish market has also the addition of the carp, mahagoor.

Potatoes, asparagus, onions, cucumbers and a few cabbage sprouts, are the only vegetables to be procured.

Water melons and musk melons are in great perfection:—there is not much fruit now to be had at market. Green mangoes for pickling, and corinda for tarts are in great abundance.

MAY.

The present is considered the worst month in the year, it being parching hot and no rain.

The thermometer ranges in the shade, on a medium, from 85 in the morning to 98 in the afternoon: if exposed to the full influence of the Sun beams, it will rise to 120 degrees, and sometimes higher.

The weather this month is most oppressive, especially the latter half; the wind continues Southerly, and the heat is scarcely bearable.—Of all months in the year, the present is the most painful, particularly to those whose avocations compel them to be much out of doors. To be exposed to the Sun without a covering, is extremely dangerous at any hour, from 10 to 5 o'clock; it would be death to any constitution, except to natives, who are inured to the climate by birth and practice, and even they sometimes fall a sacrifice to the powerful influence of the Sun. The heat in the first half of the month is sometimes relieved by a few North-westers accompanied by refreshing showers: vivid lightning and distant thunder at times attend the North-westers. In 1812, 13, and 14, the month of May was remarkably dry, and the heat scarcely supportable; in 1815, there were frequent and copious showers of rain; in 1816, from the commencement of the year, up to the beginning of July, there were not above three showers, and these were very slight, although the rainy season is always expected and generally does commence in June, between the 10th and 20th, 1817, was extremely irregular,—the rains set in about the middle of February, and continued in light and heavy showers till the middle of September, from which period up to the 18th of October, the season was uncommonly oppressive:—the concluding shower fell from midnight on the 17th, to midnight on the 18th of the same month. In 1819 the rains set in unexpectedly and violently about the middle of May; the rain came down in torrents for three successive days and nights.

Grapes of the largest size, peaches, pine apples, limes, rose apples, leeches, jambrules, wampees together with water melons, musk melons, pomegranates, custard apples, &c. &c. in season and in perfection.

The meat market is very indifferent, inferior to last month.

Fish continue good and abundant, the beeky excepted, which, from the difficulty of its reaching the market in a firm state, become scarce.

Mangoe fish, in great perfection this month.

Asparagus, potatoes, and cabbage sprouts, with indifferent turnips, sweet potatoes, cucumbers and onions are nearly all the vegetables now in the market. Pumpkins and other cucurbitaceous roots are procurable in the bazar.

LOCAL OBSERVATIONS.

JUNE.

The periodical rains set in about the middle of this month: had not the course of Divine Providence thus ordained it the present and succeeding months would become intolerable from parching heat, and a period would be put to vegetation: but refreshing and cooling showers falling occasionally, and heavy rain sometimes, render the mean temperature of this and the three following months much less than might be expected from that of the preceding month of May.

The thermometer, the first half of this month rises frequently to 99, in the shade, at noon; from which time, that is, about the 15th, if the rains commence, the heat of course subsides.

The weather throughout the whole of this month, however, is pleasant or oppressive, according to the quantity of rain which falls; if the weather be dry, the heat is scarcely bearable, generally very close: not a breath of air from any quarter; but if the rains commence, as they are always expected to do, (in regular seasons) between the 10th and 20th of the month, the air is refreshing, and the weather not uncomfortable.

Meat, as must be expected, very indifferent.

The fish market much the same as last month.

Mangoes and mango fish in great abundance, and in great perfection. The Maldah mangoes arrive in Calcutta about the middle or latter end of this month, and they are considered without exception to be the best that can be procured in Bengal.

Grapes, peaches, leeches, &c. disappear this month.

Custard apples, pine-apples and guavas are in great perfection.

Asparagus and potatoes, onions and Indian corn, are the principal vegetables that remain.

JULY.

This month is attended with much rain: the winds are light and variable; the weather frequently gloomy, and sometimes stormy with heavy falls of rain; whilst at intervals it is fair, mild, and the temperature agreeable.

The thermometer ranges in the shade from 80 in the morning to 89 in the afternoon.

The showery weather of the present and preceding month is productive of the most beneficial effects to the grain.

Meat continues lean and poor.

The fish market continues good. The moonjee, the rowa, the, entlah, the quoye, the sowle, the mhagoor, the chingree, the tangrah and the chunnah, are procurable all the year round. The hilsa (or sable) fish makes its appearance this month. The price of this fish is one rupee for two of the large size; in the course of next month, 4 to 8 may be purchased for a rupee, the lowest rate at which they are sold: this fish is delicious either boiled, baked, or roasted; but it is generally considered very unwholesome. The natives devour it in such quantities, as to occasion great mortality among them. This fish, on being cured with tamarinds, forms a good substitute for herrings.--It is then known by the appellation of the tamarind fish.

Mangoes and mango fish both disappear this month.

The vegetable market very indifferent--asparagus is in perfection, but potatoes becoming poor and watery. Young lettuce, cucumbers and sweet potatoes are now procurable; as also the amranga and coriander.

Pine apples, custard apples and guavas continue in season.

AUGUST.

In the present month also there is abundant of rain--the weather continues much the same as the last--this and the preceding month are noted for their large quantities of rain being the wettest in the whole year.

Thermometer ranges in the shade from 80 in the morning to 84 in the afternoon.

Light and variable winds, and cloudy weather, with smart and light rain, prevail at the beginning of the month: the middle is sometimes fair, mild, cool and pleasant; the remainder variable, attended at times, with strong winds and heavy rain.

The two grand agents of nature,—heat and moisture, are in full activity in July and August: vegetation springs up, and spreads with astonishing rapidity.

The meat and fish markets much the same as last month.

Pumpkinose (shaddock) appears this month; pine apples, custard apples and guavas continue in perfection.

The vegetables procurable are salad, asparagus, cucumber, brinjalls, muckum saem (a kind of french beans) radishes, turnips, cabbage sprouts, and some indifferent potatoes. Indian corn, cucumbers, spinnage, and such like are to be had all the year round: but they are tasteless, except at this season, when they become firm, good, and very palatable. The avigato pear is sometimes procurable at this period, a most delicious relish, when lightly spread on toast and butter, with a little salt and pepper.

SEPTEMBER.

The rains subside considerably during this month.

The wind continues light and variable, attended with occasional cloudy weather. The days are sometimes fair, mild, and bright,—and the temperature agreeable.

The thermometer ranges from 78 in the morning to 85 in the afternoon.

The meat market much the same as last month.

The fish market experience a slight improvement, for although there are abundances of fish, yet they are not always procurable firm and good. The bekty becomes larger and better flavoured. The following are also in the market—the bholah, deasy tanerab, konteh, blengirs, gungtorah, kowell toontee, nyrah chondah, and the shell fish hoodye chimrgy.

Vegetables very indifferent; potatoes not eatable,—yams come in season about this time.

In the fruit market, small oranges make their appearance, but very acid. Custard apples, pine apples, guavas, and pumpkinose continue in season.

OCTOBER.

The first half of this month, in general yields a good supply of rain, and introduces the powerful influence of a second spring season upon all vegetating bodies: heat and moisture are in full operation, and produce rapid vegetation.

The rainy season breaks up generally between the 10th and 20th of this month; sometimes, however, it continues a little longer, but this is seldom the case; the concluding showers are frequently heavy, continuing from 6 to 24 hours, incessantly; after which the weather becomes fair, calm, and settled.

The thermometer ranges in the shade from 75 in the morning to 80 in the afternoon.

The winds are in general light and variable during the month, veering from South to N. W. thence to North and N. E.

The monsoon changes about the 21st of this month,—after which light Northerly breezes set in with occasional N. E. winds.

As soon as the weather sets in fair, it is the propitious season for preparing the kitchen garden.

The meat market begin to revive, and the fish market to improve—the bekty becomes firm, and the other fish proportionably good, Snipes make their appearance.

Vegetables and fruit continue much the same as last month, till the latter end of present month, when, if the season is favorable both experience a considerable improvement. Oranges become large and better flavoured, and custard Apples are in great perfection.

Young potatoes, sometimes, make their appearance this month, but they have very little flavour :--they are extremely small and watery. Pomegranates are procurable togethe^r with kutbail.

NOVEMBER.

The latter half, and sometimes the whole of this month continues pleasant; the weather is clear and settled, and the temperature reasonable. Sometimes the days are hot, but the mornings and evenings cool and agreeable.

If the rains cease early in October and the cold weather follows shortly after, November becomes a beautiful and delightful month. Nothing can be more favorable than this season for the renovation of the health of the valetudinarian, after having experienced the debilitating effects of the hot weather.

Light Northerly winds prevail this month.

The thermometer ranges from 70 in the morning to 75 in the afternoon.

The seeds committed to the soil during the last and present month start into life, and develop their organic parts with a vigour unknown to other times.

The meat market looks wholesome beef, mutton, veal, pork and poultry, becomes firm and good.

Game comes in also this month, in considerable quantities; wild duck, snipe, teal, &c.

Abundance of fish is procurable, also firm and good, such as bekty, bonspatah, gungtorah, mirgal, carp, and mangoes fish without roes.

The vegetable market begins afresh this month, by the introduction of green peas, which are sold at one rupee per seer, (the pods included.) and new potatoes. (about the size of a common marble,) sell from 1 to 1½ rupee per seer, after Christmas, both peas and potatoes will be procurable at half an anna per seer. Lettuces greens of different kinds, spinage, radishes, and turnip; radishes appear this month.

In the fruit market may be had oranges, limes, lemons, pumplenose, pine apples, castard apples, papiah, plantains, cocoanuts, country almonds pomegranates, kutbail; &c.

DECEMBER.

The present is one of the most agreeable months of the year.

The weather continues fair, cool and on the whole, extremely fine, throughout the month, with light Northerly wind.

The days and nights are cold and clear: and the mornings and evenings foggy, particularly at the latter end of the month.

The thermometer ranges from 27 in the morning to 70 in the afternoon.

The meat and fish markets are in great perfection, both as to quantity and quality; game of all kinds in abundance.

The vegetable market is excellent, containing green peas, young potatoes, lettuces, young onions, radishes, small salad, sweet potatoes, french beans, seem, brinjalls, yam, carrots, turnips, greens, &c. with young cabbages and cauliflower.

The fruit market continues much the same as last month--Brazil currants (tipperahs) make their appearance this month, together with bail and other fruits.

THE
BENGAL ALMANAC,
FOR THE YEAR
1828.

Memoranda.
FOR THE
COMMENCEMENT OF THE YEAR.

JANUARY XXXI DAYS.

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LOCAL OBSERVATIONS.

JANUARY XXXI DAYS:

PHASES OF THE MOON.

	D.	H.	M.
○ Full Moon.....	2	11	50 Forenoon.
☾ Last Quarter.....	10	1	9 Afternoon.
● New Moon.....	17	6	18 Morning.
☾ First Quarter.....	24	2	39 Morning.
☾ Ensis, ♉ Aquarius.....	21	5	50 Morning.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS.	D'S AGE.	HIGH WAT.		HIND	
DS: W.	DS. M.		H. M.	H. M.			D.	H. M.		H. M.
Tues	1	Circumcision, Union of Ire-	6 41	5 19	11	2 11	2 35	18	POUS 1831.	
Wed	2	[Land, or hGt. Brito. 1801	.....	.....	15	2 57	3 21	19
Thur	3	.....	.....	.....	16	3 42	4 06	20
Fri.	4	.....	.....	.....	17	4 17	4 51	21
Sat.	5	..... [1761	.....	.....	18	5 10	5 34	22
FE.	6	Epiph. Pondicherry taken	6 40	5 20	19	5 53	6 17	23		
Mon	7	.. [the Span. Fleet, 1780	.....	.....	20	6 37	7 1	24
Tues	8	Lucian. L. Rodney's d it	.....	.....	21	7 21	7 45	25
Wed	9	..... [tured, 1806	6 29	5 21	22	8 7	8 31	26	
Thur	10	Cape of Good Hope Cap	.....	.....	23	8 56	9 20	27
Fri.	11	.....	.....	.....	21	9 49	10 13	28
Sat.	12	..... [Hilary	.....	.....	25	10 45	11 9	29
FE.	13	1st Sun. after Epiphany	6 38	5 22	26	11 24	—	8 1	MAUGH 1831.	
Mon	14	27	—	40	1 10		2
Tues	15	Duke of Gloucester b. 1776	6 37	5 23	28	1 48	2 12	3		
Wed	16	Battle of Corunna, 1809	.....	.....	29	2 19	2 42	4
Thur	17	.....	.....	.....	1	2 49	3 1	5
Fri.	18	Prisca. [1812	6 36	5 24	2	3 47	4 11	6		
Sat.	19	Capture of Ciudad Rodrigo	.....	.....	3	4 2	4 6	7
FE.	20	2d Sunday after Epiphany	.....	.....	4	5 32	5 56	8
Mon	21	Agnes..... [Fabian	.....	.....	5	6 24	6 48	9
Tues	22	Vincent.....	.....	.....	6	7 12	7 36	10
Wed	23	6 35	5 25	7	8 1	8 24	11	MAUGH 1831.	
Thur	24	.....	.....	.....	8	8 48	9 12	12
Fri.	25	Conversion of St. Paul	6 31	5 26	9	9 35	9 59	13		
Sat.	26	..... [of Sussex born 1773	.....	.....	10	10 23	10 47	14
FE.	27	3d Sun. after Eph. Duke	6 33	5 27	11	11 11	11 35	15		
Mon	28	.....	.....	.....	12	11 58	—	16
Tues	29	King Geo. IV. Acc. 1820	6 32	5 28	13	—	4	1 9		17
Wed	30	K. Chas. I. Martyr, 1649	.....	.....	14	1 31	1 55	18
Thur	31	K. Geo. IV. procl. 1820	6 31	5 29	15	2 16	2 40	19		

MAUGH 184.

FEBRUARY XXIX DAYS.

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MARCH XXXI DAYS.

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MARCH XXXI DAYS.

PHASES OF THE MOON.

D. H. M.

○ Full Moon.....	2	0	47 Morning.
☾ Last Quarter.....	9	11	12 Forenoon.
● New Moon.....	16	3	32 Morning.
☽ First Quarter.....	23	3	56 Afternoon.
☾ Full Moon.....	31	4	12 Afternoon.
☉ Enters ♈ Aries.....	20	8	41 Night.

ENGL.	OBSERVATIONS AND REMARKABLE DAYS.			SUN RISES		SUN SETS.	D'S AGE		HIGH WATER.		HIND.	
DS. W.	DS. M.			H. A.	H. M.	D	H. M.	H. M.	MOR.	EVEN	DS. M.	MONTH
Sat.	1	David.....		6 13	5 47	15	2 28	2 52	10			
FE.	2	2d Sunday in Lent. Chad		6 12	5 48	16	3 13	3 37	20			
Mon	3	.....				17	3 59	4 23	21			
Tues	4	.....		6 11	5 49	18	4 16	5 10	22			
Wed	5	Battle of Batossa, 1811.		6 10	5 50	19	5 30	6 —	23			
Thur	6	Peace at Serungap tam.		6 9	5 51	20	6 28	6 52	24			
Fri.	7	Perpetua... [792				21	7 23	7 47	25			
Sat.	8	.....		5 8	5 52	22	8 19	8 43	26			
FE.	9	3d Sunday in Lent				23	9 17	9 41	27			
Mon	10	.....		6 7	5 53	24	10 16	10 40	28			
Tues	11	.....				25	11 11	1 38	29			
Wed	12	Gregory Martyr.....		6 6	5 54	26	— 10	— 34	1			
Thur	13	Planet Georgium S. du. du.		6 5	5 55	27	1 5	1 29	2			
Fri.	14	.....[covered, 1781		6 4	5 56	28	1 5	2 22	3			
Sat.	15	.....[Sun		6 3	5 57	29	2 25	2 49	4			
FE.	16	4th Sun in Lent. Mid Lent				1	2 51	3 15	5			
Mon	17	St. Patrick.....[Saxons				2	3 12	4 6	6			
Tues	18	Edmund K. of the West		6 2	5 58	3	4 33	4 57	7			
Wed	19	1st Eclipse of the Moon				4	5 21	5 48	8			
Thur	20	.....[B. C. 720		6 —	6 —	5	6 14	6 38	9			
Fri.	21	Benedict. Battle of Abx				6	7 4	7 28	10			
Sat.	22	.....[ndia 1801		5 59	6 1	7	7 53	8 17	11			
FE.	23	5th Sunday in Lent. [1757		5 58	6 2	8	8 41	9 5	12			
Mon	24	Capture of Chandernagore				9	9 29	9 53	13			
Tues	25	Ann. of B. V. Mary		5 57	6 3	10	10 15	10 39	14			
Wed	26	.....[Harris				11	11 —	11 24	15			
Thur	27	Defeat of Tippoo by Genl.		5 56	6 4	12	11 45	— 9	16			
Fri.	28	.....		5 55	6 5	13	— 30	— 54	17			
Sat.	29	[Sun. Cap. of Paris, 1814		5 54	6 6	14	1 15	1 39	18			
FE.	30	6th Sunday in Lent. Palm		5 53	6 7	15	2 1	2 25	19			
Mon	31	.....				16	2 49	3 13	20			

FALGON 1234.

CHOITRO 1234.

FALGON 1234.

CHOITRO 1234.

APRIL XXX DAYS

PHASES OF THE MOON.

	D.	H.	M.	
☾ Last Quarter	7	6	0	Evening.
● New Moon	14	3	12	Afternoon.
☾ First Quarter	22	11	12	Forenoon.
☉ Full Moon	30	4	38	Morning.
☉ Enters 8 Taurus	20	9	8	Morning.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS.	D'S AGE	HIGH WAT.		HIND	
DS. W.	DS. M.		H. M.	H. M.			D.	H. M.		H. M.
Tues	1 [Gen. 1601	5 52	6 8	17	3 39	4 3	21	CHOITRO 1234. ROISHAUK 1235.	
Wed	2	Danish defeat off Copenha	5 51	6 9	18	4 32	4 56	22		
Thur	3	Richd. Bishop of Chichester	.....	.....	19	5 26	5 50	23
Fri.	4	Good Friday. St. Ambrose	5 50	6 10	20	6 23	6 47	24		
Sat.	5	.....	.....	.....	21	7 21	7 45	25
FE	6	Easter Day .. [Guird 1812	5 49	6 11	22	8 18	8 42	26		
Mon	7	Easter Mon. Frt. of Ea	5 48	6 12	23	9 15	9 39	27		
Tues	8	Easter Tuesday .....	.....	.....	24	10 10	10 34	28
Wed	9	.....	5 47	6 13	25	11 4	11 28	29	
Thur	10	Battle of Thoulouse, 1814	.....	.....	26	— 57	— 21	30
Fri.	11	Abdon. of Napoleon, 1814	5 46	6 14	27	— 48	1 12	31		
Sat.	12	Ad. R. V over C. de G. 7:52	.....	.....	28	1 39	2 3	1
FE.	13	1st Sun. after Easter. Low	5 45	6 15	29	2 12	2 36	2		
Mon	14	..... [Sunday	5 44	6 16	30	2 50	3 10	3	
Tues	15	.....	5 43	6 17	1	3 20	3 44	4	
Wed	16	.....	.....	.....	2	4 11	4 35	5
Thur	17	.....	.....	.....	3	5 2	5 26	6
Fri.	18	.....	5 42	6 18	4	5 52	6 16	7	
Sat.	19	Alphe.e	5 41	6 19	5	6 41	7 5	8		
FE.	20	2d Sunday after Easter ..	5 40	6 20	6	7 29	7 58	9		
Mon	21	.....	5 39	6 21	7	8 16	8 40	10	
Tues	22	.....	.....	.....	8	9 1	9 25	11
Wed	23	St. Geo. K. G. 4 h b d. k p	5 38	6 22	9	9 46	10 10	12		
Thur	24	.....	5 37	6 2	10	10 30	10 54	13	
Fri.	25	St. Mark. Duchess of Glou	.....	.....	11	11 15	11 39	14
Sat.	26	..... [ester born, 1776	5 36	6 21	12	—	— 24	15	
FE.	27	3d Sunday after Easter	.....	.....	13	— 47	1 11	16
Mon	28	.....	5 35	6 25	14	1 36	2 —	17	
Tue	29	5 34	6 26	15	2 28	2 52	18		
Wed	30	16	3 23	3 47	19		

CHOITRO 1234.

BOISHAUKH 1235.

APRIL XXX DAYS.

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MAY XXXI DAYS.

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MAY XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.
☾ Last Quarter.....	6	11	26 Night.
● New Moon	14	3	44 Morning.
☾ First Quarter.....	22	6	5 Morning.
☾ Full Moon.....	29	2	11 Afternoon.
☾ Enters ♊ Gemini.....	21	9	28 Morning.

ENGL.	DS. W.	DS. M.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS		D. S. AGE.	HIGH WAT.		HIND
				H. M.	H. M.	H. M.	H. M.		MOR.	EVEN.	
Thur	1		St. Philip and St. James	5 34	6 26	17	4 21	4 45	20		
Fri.	2		.....	5 33	6 27	18	5 20	5 44	21		
Sat.	3		Invention of the Cross	.....	.....	19	6 18	6 42	22		
FE	4		4th Sunday after Easter..	5 32	6 28	20	7 16	7 40	23		
Mon	5		Na. Bu. died at St. H. 1821	.....	.....	21	8 12	8 36	24		
Tues	6		St John the Evangelist ..	5 31	6 29	22	9 6	9 30	25		
Wed	7		.....	.....	.....	23	9 57	10 21	26		
Thur	8		.....	5 30	6 30	24	10 48	11 12	27		
Fri.	9		.....	.....	.....	25	11 37	—	1 28		
Sat.	10		.....	5 29	6 31	26	—	—	51 29		
FE	11		5th Sunday after Easter	5 28	6 32	27	1 16	1 40	30		
Mon	12		..... [Rogation Sunday	.....	.....	28	2 6	2 30	31		
Tues	13		.....	5 27	6 33	29	2 30	2 54	1		
Wed	14		.....	.....	.....	1	2 56	3 20	2		
Thur	15		Ascen. D. or Holy Thursday	5 26	6 34	2	3 46	4 16	3		
Fri.	16		Battle of Albuhera, 1811..	.....	.....	3	4 36	5 —	4		
Sat.	17		.....	5 25	6 35	4	5 25	5 49	5		
FE	18		Sunday after Ascension day	.....	.....	5	6 12	6 36	6		
Mon	19		Dunstan	5 24	6 36	6	6 57	7 21	7		
Tues	20		.....	.....	.....	7	7 42	8 6	8		
Wed	21		..... [1770	.....	.....	8	8 26	8 50	9		
Thur	22		Princess of Homburg born	.....	.....	9	9 9	9 33	10		
Fri.	23		.....	.....	.....	10	9 53	10 17	11		
Sat.	24		.....	5 23	6 37	11	10 39	11 3	12		
FE	25		Whit Sunday [Arch. o' Can.	.....	.....	12	11 26	11 50	13		
Mon	26		Whit Mon Augustine 1st	.....	.....	13	—	16 —	40 14		
Tues	27		Whit Tuesday. Venerable	.....	.....	14	1 10	1 34	15		
Wed	28		..... [Bede	5 22	6 38	15	2 6	2 30	16		
Thur	29		K. Char. 2d restored 1660	.....	.....	16	3 6	3 30	17		
Fri.	30		General Peace signed at	.....	.....	17	4 6	4 30	18		
Sat.	31		..... [Paris 1814	5 21	6 39	18	5 7	5 31	19		

BOISHAUKH 1235.
JOIST 1235.

JUNE XXX DAYS.

PHASES OF THE MOON.

	D.	H.	M.
() Last Quarter.....	5	4	56 Morning.
● New Moon.....	12	5	6 Evening.
D First Quarter.....	20	8	46 Night.
○ Full Moon.....	27	9	37 Night.
() Enters ♋ Cancer.....	21	6	2 Evening.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS		D'S AGE.	HIGH WAT.		WIND		
DS. W.	DS. MO.		H. M.	H. M.	D.	H. M.		H. M.	MORN	EVEN	DS. MO.	MONTH
FE	1	Trinity Sunday. Nicomede	5 21	6 39	19	6 4	6 28	20	JOIST 1235. AUSSAUR 1235.			
Mon	2	.....	.....	.....	20	7 —	7 24	21	
Tues	3	.....	.....	.....	21	7 52	8 16	22	
Wed	4	.....	.....	.....	22	8 44	9 8	23	
Thur	5	Boniface. Duke of Cumber	5 20	6 40	23	9 33	9 57	24				
Fri	6	..... [land born 1771	.....	.....	24	10 22	10 46	25	
Sat	7	.....	.....	.....	25	11 10	11 34	26	
FE	8	1st Sunday after Trinity	.....	.....	26	11 59	—	23 27		
Mon	9	.....	.....	.....	27	—	48	1 12	
Tues	10	.....	5 9	6 41	28	1 37	2 1	29			
Wed	11	St. Barnaba	.....	.....	29	2 10	2 34	30		
Thur	12	.....	.....	.....	30	2 42	3 6	31	
Fri	13	.....	.....	.....	1	3 15	3 39	1	
Sat	14	.....	.....	.....	2	4 3	4 27	2	
FE	15	2a Sunday after Trinity	.....	.....	3	4 49	5 13	3		
Mon	16	.....	.....	.....	4	5 34	5 58	4	
Tues	17	St. Alban	.....	.....	5	6 22	6 46	5		
Wed	18	Battle of Waterloo, 1815	.....	.....	6	7 1	7 25	6		
Thur	19	Magna Charta signed 1215	.....	.....	7	7 43	8 7	7		
Fri	20	Trans. of Edw. K. of Wes	5 18	6 42	8	8 27	8 51	8				
Sat	21	Victory at Vit. 1813 [Saxon	.....	.....	9	9 12	9 36	9		
FE	22	3d Sunday after Trinity ..	.....	.....	10	10	10 24	10		
Mon	23	Battle of Plassey, 1757 ..	.....	.....	11	10 50	11 14	11		
Tues	24	Nativity of St. John Bapt	.....	.....	12	11 44	—	8 12		
Wed	25	.....	.....	.....	13	—	42	1 6	
Thur	26	.....	.....	.....	14	1 43	2 7	14	
Fri	27	..... [1806	.....	.....	15	2 41	3 8	15	
Sat	28	Capture of Buenos Ayres	16	3 45	4 9	16				
FE	29	4th Sun. aft. Trin. St. Peter	17	4 44	5 8	17				
Mon	30	18	5 40	6 4	18				

JUNE XXX DAYS.

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JULY XXXI DAYS.

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JULY XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.	
☾ Last Quarter,.....	4	11	55	Forenoon.
☾ New Moon,.....	12	7	23	Morning.
☾ First Quarter,.....	20	9	57	Morning.
☾ Full Moon,.....	27	4	13	Morning.
☾ Enters ♉ Leo,	23	4	56	Morning.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS		D. AGE	HIGH WAT.		HIND	
DS. W.	DS. NO.		H. M.	H. M.	D.	H. M.		H. M.	DS. NO.	MONTH	
											MORN	EVEN
Tues	1	5 19	6 41	19	6 33	6 57	19	AUSSAUR 1235.		
Wed	2	Visitation of the B V Mary	.....	.....	20	7 24	7 48	20	
Thur	3	.....	.....	.....	21	8 14	8 38	21
Fri.	4	Translation of St. Martin..	.....	.....	22	9 3	9 27	22	
Sat.	5	.....	.....	.....	23	9 51	10 15	23
FE.	6	5th Sunday after Trinity ..	.....	.....	24	10 40	11 4	24	
Mon	7	.....	.....	.....	25	11 29	11 53	25
Tues	8	.....	5 29	6 40	26	— 18	— 42	26		
Wed	9	.....	.....	.....	27	1 7	1 31	27
Thur	10	.....	.....	.....	28	1 54	2 18	28
Fri.	11	.....	.....	.....	29	2 18	2 42	29
Sat.	12	.....	5 21	6 39	1	2 41	3 5	30		
FE.	13	6th Sunday after Trinity...	.....	.....	2	3 27	3 51	31	
Mon	14	.....	.....	.....	3	4 11	4 35	32
Tues	15	Swithin.....	5 22	6 38	4	4 54	5 18	1	SHRABON 1235.		
Wed	16	.....	.....	.....	5	5 37	6 1	2
Thur	17	.....	.....	.....	6	6 19	6 43	3
Fri.	18	.....	5 23	6 37	7	7 43	7 27	4		
Sat.	19	K. Geo. 4th crowned, 1821	.....	.....	8	7 49	8 13	5	
FE	20	7th Sun. after Trin. Mar	.....	.....	9	8 37	9 1	6	
Mon	21	..... [garet	.....	.....	10	9 28	9 52	7
Tues	22	Magdalen.....	5 24	6 36	11	10 22	10 46	8			
Wed	23	.....	.....	.....	12	11 20	11 44	9
Thur	24	.....	.....	.....	13	— 21	— 45	10
Fri.	25	St. James .....	.....	.....	14	1 22	1 46	11	
Sat.	26	St. Anne.....	5 25	6 35	15	2 23	2 47	12			
FE	27	8th Sunday after Trinity ..	.....	.....	16	3 22	3 46	13	
Mon	28	.....	5 26	6 34	17	4 19	4 43	14		
Tue	29	.....	.....	.....	18	5 13	5 37	15
Wed	30	.....	5 27	6 33	19	6 5	6 29	16		
Thur	31	.....	.....	.....	20	6 56	7 20	17

AUSSAUR 1235.

SHRABON 1235.

AUGUST XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.
(Last Quarter,.....	2	9	32 Night.
● New Moon,.....	10	10	36 Night.
) First Quarter,.....	18	8	40 Night.
○ Full Moon,.....	25	11	22 Forenoon.
⊙ Enters ♍ Virgo.....	23	11	30 Forenoon.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		D'S AGE.	HIGH WAT.		HIND	
DS. W.	DS. MO.		H. M.	H. M. D.		MOR.		DS. MO.	MONTH
							EVEN		
Fri.	1	Lammas Day.....	5 28	6 32 21	7 46	8 10	18		
Sat.	2	.....	.....	..... 22	8 36	9 -	19	
FE	3	9th Sunday after Trinity ..	5 29	6 31 23	9 25	9 49	20		
Mon	4	.....	.....	..... 24	10 15	10 37	21	
Tues	5	.....	5 30	6 30 25	11 3	11 27	22	
Wed	6	Transfiguration of our Lord ..	.....	..... 26	11 52	- 16	23	
Thur	7	Name of Jesus.....	5 31	6 29 27	- 39	1 3	24		
Fri.	8	.....	.....	..... 28	1 25	1 49	25	
Sat.	9	.....	5 32	6 28 29	2 10	2 34	26	
FE.	10	10th Sunday after Trinity	5 33	6 27 30	2 32	2 56	27		
Mon	11	..... [St. Lawrence	5 34	6 26 1	2 54	3 18	28	
Tues	12	King Geo. IV. born 1762.	.....	..... 2	3 44	4 8	29	
Wed	13	.....	.....	..... 3	4 20	4 44	30	
Thur	14	.....	5 35	6 25 4	5 4	5 28	31	
Fri.	15	.....	.....	..... 5	5 48	6 12	1	
Sat.	16	.....	5 36	6 24 0	6 35	6 59	2	
FE.	17	11th Sunday after Trinity.	.....	..... 7	7 24	7 48	3	
Mon	18	.....	5 37	6 23 8	8 16	8 40	4	
Tues	19	.....	.....	..... 9	9 10	9 34	5	
Wed	20	.....	5 38	6 22 10	10 8	10 32	6	
Thur	21	Duke of Clarence born 1765	5 39	6 21 11	11 7	11 31	7		
Fri.	22	.....	.....	..... 12	- 7	- 31	8	
Sat.	23	.....	5 40	6 20 13	1 7	1 31	9	
FE.	24	12th Sunday after Trinity	.....	..... 14	2 5	2 29	10	
Mon	25	..... [St. Bartholomew	5 41	6 19 15	3 2	3 26	11	
Tues	26	.....	5 42	6 18 16	3 57	4 21	12	
Wed	27	.....	5 43	6 17 17	4 50	5 14	13	
Thur	28	St. Augustine	5 44	6 16 18	5 42	6 6	14		
Fri.	29	St. John the Bapt beheaden	5 45	6 15 19	6 34	6 58	15		
Sat.	30	.....	.....	..... 20	7 25	7 49	16	
FE.	31	13th Sunday after Trinity	5 46	6 14 21	8 16	8 40	17		

SHRABON 1235.

BHAUDDRO 1235.

AUGUST XXXI DAYS.

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SEPTEMBER XXX DAYS.

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SEPTEMBER XXX DAYS.

PHASES OF THE MOON.

	D.	H.	M.
☾ Last Quarter,.....	1	10	32 Morning.
● New Moon,.....	9	2	27 Afternoon.
☾ First Quarter,.....	17	5	20 Morning.
☉ Full Moon,.....	23	8	6 Night.
☉ Enters ♎ Libra,.....	23	8	14 Morning.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SET	D'S AGE.	HIGH WAT.		WIND				
DS.	W.		H. M.				D.	H. M.					
			DS.	MO.				MONTH		MOR	EVEN		
Mon	1	Giles.....	5	46	6	14	22	9	5	9	29	18	1 BHAUDRO 1235.

BHAUDDRO 1235.

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ASHEEN 1235.

OCTOBER XXXI DAYS.

PHASES OF THE MOON.

	S.	H.	M.
☾ Last Quarter,	1	3	1 Morning.
● New Moon,	9	6	12 Morning.
☾ First Quarter,	16	—	41 Afternoon.
☾ Full Moon,	23	7	6 Morning.
☾ Last Quarter	30	10	28 Night.
☾ Enters, in Scor 10.	23	4	26 Evening.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS	D'S AGT	HIGH WATER		HIND	
Ds.	V.		H.	M.			D.	MOR.		EVEN.
Wed	1	Remigius	6	55	55	22	9 33	9 57	17	
Thur	2	.....	6	65	54	23	0 19	10 43	18
Fri.	3	.....	6	75	53	24	11 4	11 28	19
Sat.	4	.....	.....	.....	.....	25	11 48	—	20
FE.	5	18th Sunday after Trinity	6	85	52	26	— 32	— 56	21	
Mon	6	Faith . . . . .	.....	.....	.....	27	1 16	1 49	22
Tues	7	.....	6	95	51	28	2 —	2 21	23
Wed	8	.....	.....	.....	.....	29	2 23	2 47	24
Thur	9	St. Denys	6	105	50	1	2 46	3 10	25	
Fri.	10	.....	6	115	49	2	3 35	3 59	26
Sat.	11	.....	6	125	48	3	4 25	4 49	27
FE.	12	19th Sunday after Trinity	.....	.....	.....	4	5 18	5 42	28
Mon	13	Translation of King Ed.	6	135	47	5	6 12	6 36	29	
Tues	14	....[ward the Confessor	.....	.....	.....	6	7 8	7 32	30
Wed	15	.....	6	145	46	7	8 5	8 29	31
Thur	16	.....	.....	.....	.....	8	9 1	9 25	1
Fri.	17	Ethelred	6	155	45	9	9 57	10 21	2	
Sat.	18	St. Luke	6	165	44	10	10 51	11 15	3	
FE.	19	20th Sunday after Trinity	6	175	43	11	11 45	— 9	4	
Mon	20	.....	6	185	42	12	— 37	1. 1	5
Tues	21	.....	6	195	41	13	1 30	1 54	6
Wed	22	.....	6	205	40	14	2 23	2 47	7
Thur	23	.....	.....	.....	.....	15	3 16	3 40	8
Fri.	24	.....	6	215	39	16	4 9	4 33	9
Sat.	25	Isipin . . . . .	.....	.....	.....	17	5 2	5 26	10
FE.	26	21st Sunday after Trinity	6	225	38	18	5 53	6 17	11	
Mon	27	.....	6	235	37	19	6 43	7 7	12
Tue	28	St. Simon and St. Jude..	.....	.....	.....	20	7 22	7 46	13
Wed	29	.....	6	245	36	21	8 18	8 42	14
Thur	30	.....	.....	.....	.....	22	9 39	9 27	15
Fri.	31	23	9 47	10 11	16	

ASHLEEN 1285.
KARTEEK 1285.

ASHELN 1235.

KARTEK 1235.

OCTOBER XXXI DAYS.

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NOVEMBER XXX DAYS.

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NOVEMBER XXX DAYS.

PHASES OF THE MOON.

	D.	H.	M.
● New Moon,.....	7	8	58 Night.
☾ First Quarter,.....	14	7	42 Night.
○ Full Moon,.....	21	8	34 Night.
☾ Last Quarter,.....	29	7	38 Night.
☾ Enters, ♄ Sagittarius.....	22	—	19 Ant moon.

ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS.	D'S AGT.	HIGH WAT.		HIND	
DS. W.	DS. M.		H. M.	H. M.			D.	H. M.		H. M.
Sat.	1	All Saints	6 24	5 36	24	10 30	10 54	17	KARTEK 1235.	
FE.	2	22d Sunday after Trinity	6 25	5 35	25	11 4	11 28	18		
Mon	3	Princess Sophia b. 1777..	6 26	5 34	26	11 58	— 22	19		
Tues	4	.....	.....	.....	27	— 43	1 7	20
Wed	5	Powder Plot, 1605 O S..	6 27	5 33	28	1 30	1 54	21		
Thur	6	Leonard.....	.....	.....	29	2 20	2 44	22
Fri.	7	..... [born 1768	6 28	5 32	30	2 46	3 10	23	
Sat.	8	Princess Augusta Sophia	6 29	5 31	1	3 13	3 37	24		
FE.	9	23d Sunday after Trinity	6 30	5 30	2	4 8	4 32	25		
Mon	10	.....	.....	.....	3	5 5	5 29	26
Tues	11	St. Martin.....	6 31	5 29	4	6 2	6 26	27	UGGROHAYUN 1235.	
Wed	12	.....	.....	.....	5	6 5	7 22	28
Thur	13	Britius.....	6 32	5 28	6	7 54	8 18	29		
Fri.	14	.....	.....	.....	7	8 47	9 11	30
Sat.	15	Machutus	6 33	5 27	8	9 39	10 3	1		
FE.	16	24th Sunday after Trinity	6 34	5 26	9	10 31	10 55	2		
Mon	17	Hugh, Bishop of Lincoln	.....	.....	10	11 21	11 45	3
Tues	18	.....	6 35	5 25	11	— 12	— 30	4	
Wed	19	Edmund, King & Martyr	.....	.....	12	1 4	1 28	5
Thur	20	..... [870	6 26	5 24	13	1 56	2 20	6	
Fri.	21	14	2 4	3 12	7		
Sat.	22	Cecilia.....	.....	.....	15	3 39	4 3	8
FE.	23	25th Sunday after Trinity	.....	.....	16	4 30	4 54	9
Mon	24	..... [St. Clement	6 37	5 23	17	5 20	5 44	10	
Tues	25	Catherine.....	.....	.....	18	6 7	6 31	11
Wed	26	.....	.....	.....	19	6 53	7 17	12
Thur	27	.....	.....	.....	20	7 37	8 1	13
Fri.	28	.....	6 38	5 22	21	8 20	8 44	14	
Sat.	29	.....	.....	.....	22	9 2	9 26	15
FE	30	Advent Sunday, St Andrew	.....	.....	23	9 45	10 9	16

DECEMBER XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.
● New Moon,.....	7	10	8 Morning.
☾ First Quarter,.....	14	3	33 Morning.
○ Full Moon,	21	—	23 Afternoon.
☾ Last Quarter,.....	29	4	35 Evening.
☾ Enters, ♍ Capricornus.....	22	1	16 Morning.

ENGL.	Ds. W.	Ds. M.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES H. M.	SUN SETS. H. M.	D. SAGE.	HIGH WAT.		HIND DS. NO.
							MOR	EVEN	
						D.	H. M.	H. M.	
Mon	1		.....	6 39	5 21	24	10 28	10 52	17
Tues	2		.....	.....	.....	25	11 14	11 35	18
Wed	3		.....	.....	.....	26	— 3	— 27	19
Thur	4		.....	.....	.....	27	— 54	1 18	20
Fri.	5		.....	.....	.....	28	1 48	2 12	21
Sat.	6	Nicolas.....	.....	6 40	5 20	29	2 16	2 40	22
FE.	7	2d Sunday in Advent.....	.....	.....	.....	1	2 45	3 9	23
Mon	8	Conception of the B. V	.....	.....	.....	2	3 43	4 7	24
Tues	9	.....[Mary	.....	.....	.....	3	4 42	5 6	25
Wed	10	.....	.....	6 41	5 19	4	5 39	6 3	26
Thur	11	.....	.....	.....	.....	5	6 34	6 58	27
Fri	12	.....	.....	.....	.....	6	7 27	7 51	28
Sat.	13	Lucy.....	.....	.....	.....	7	8 19	8 43	29
FE	14	3d Sunday in Advent.....	.....	.....	.....	8	9 9	9 33	1
Mon	15	.....	.....	.....	.....	9	9 58	10 22	2
Tues	16	O Sapientia .....	.....	.....	.....	10	10 4	11 12	3
Wed	17	.....	.....	.....	.....	11	11 38	— 2	4
Thur	18	.....	.....	.....	.....	12	— 29	— 53	5
Fri	19	.....	.....	.....	.....	13	1 20	1 44	6
Sat.	20	.....	.....	.....	.....	14	2 8	2 32	7
FE.	21	4th Sunday in Advent. St	.....	6 42	5 18	15	3 —	3 24	8
Mon	22	.....[Thomas	.....	.....	.....	16	3 48	4 12	9
Tues	23	.....	.....	.....	.....	17	4 35	4 59	0
Wed	24	.....	.....	.....	.....	18	5 20	5 44	11
Thur	25	CHRISTMAS DAY .....	.....	.....	.....	19	6 3	6 27	12
Fri.	26	St Stephen.....	.....	.....	.....	20	6 45	7 9	13
Sat.	27	St. John	[Innocents.	.....	.....	21	7 27	7 51	14
FE.	28	1st Sunday after Christmas	.....	.....	.....	22	8 10	8 34	15
Mon	29	Thomas a Becket Murder.	.....	.....	.....	23	8 53	9 17	16
Tues	30 [Ed 1171	6 41	5 19	24	9 39	10 3	17
Wed	31	Silvester.....	25	10 27	10 51	18

UGROHAYUN 1235.

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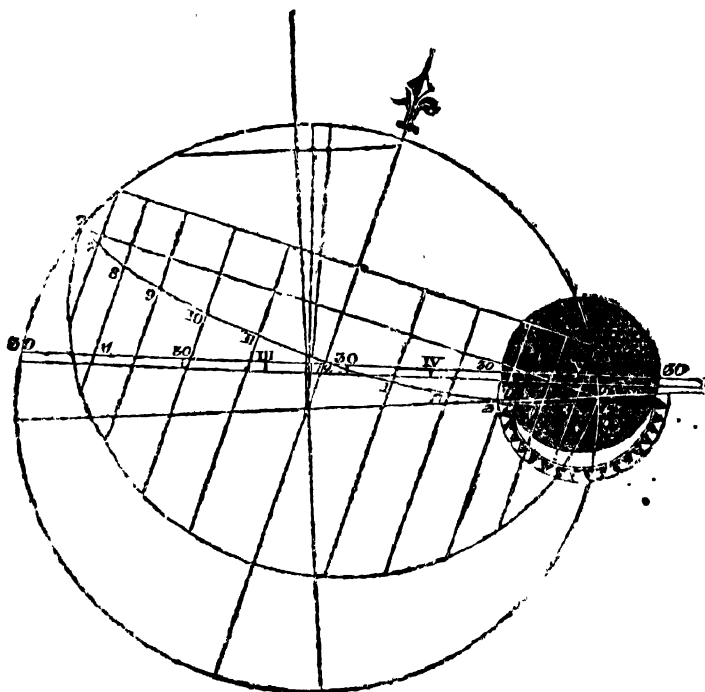
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DECEMBER XXXI DAYS.

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Memoranda
FOR THE
CONCLUSION OF THE YEAR.

MISCELLANEA,



SOLAR ECLIPSES.

There will be two Eclipses this year ; both of the Sun.

April 11, The Sun Eclipsed, visible at Calcutta.

Beginning of the Eclipse..... 3h. 44' 45" Afternoon.

Greatest Obscuration..... 4h. 56' 30" Afternoon.

End of the Eclipse..... 6h. — 15" Afternoon.

10½ Digits Eclipsed, Moon's Latitude 8' 15" North.

Oct. 9, The Sun Eclipsed, invisible at Calcutta.

Conjunction at 6h. 11' 45" in the Morning, in Longitude

6s. 18° 55' 40" Moon's Latitude 6' 16" South.

SIGNS OF THE ZODIAC.

Northern Signs.				Southern Signs.					
		s.	D. D.			s.	D. D.		
1st	♈ ARIES.....	(0	+..)	0	7th	♎ LIBRA.....	(6	+..)	180
2d	♉ TAURUS.....	1	30	8th	♏ SCORPIO.....	7	210		
3d	♊ GEMINI.....	2	60	9th	♐ SAGITTARIUS..	8	240		
4th	♋ CANCER.....	3	90	10th	♑ CAPRICORNUS..	9	270		
5th	♌ LEO.....	4	120	11th	♒ AQUARIUS.....	10	300		
6th	♍ VIRGO.....	5	150	12th	♓ PISCES.....	11	330		

THE PLANETS, &C.

\odot THE SUN.	♂ MARS.	♀ CERES.
\odot THE MOON.	♃ JUPITER.	♀ PALLAS.
☿ MERCURY.	♄ SATURN.	♀ JUNO.
♀ VENUS.	♅ GEORGIAN, OR	♁ VESTA.
♁ THE EARTH.	URANUS.	
The Moon's, or any other Planet's Ascending Node.		
The Descending Node.		
Conjunction, or Planets situate in the same Longitude.		
☐ Quadrature, or Planets situate in Longitude differing 3 Signs from each other.		
\oslash Opposition, or Planets situate in Opposite Longitudes, or differing 6 Signs from each other.		

N. NORTH.	Inf. INFERIOR.	Im. IMMERSION.
S. SOUTH.	Sup. SUPERIOR.	Em. EMERSION.

ECLIPTIC AND EQUINOCTIAL.

Obliquity of the Ecliptic.		Equation of Equinoctical points.	
23. 27. 43. 3 .. Mean. }	.....	January 1st.....	+ 9. 5
23. 27. 34. 7 Obliquity }	.....	April 1st.....	+ 8. 2
23. 27. 35. 0 ..	.....	July 1st.....	+ 6. 7
23. 27. 33. 7 ..	.....	October 1st.....	+ 5. 4
23. 27. 34. 2 ..	.....	December 31st.....	+ 3. 8

EMBER DAYS.

February....27, 29 and March 1	September..... 17, 19 and 20
May..... 28, 30 and 31	December..... 17, 19 and 20

MOVABLE FEASTS.

Septuagesima Sunday.... Feb. ...3	Low Sunday.....April 13
Quinqua. or Shrove Sunday.do. 17	Quinquagesima Sunday..... May 11
Ash Wed. or 1st Day of Lent do. 20	Asc. Day, or Holy Thursday do. 15
Mid-Lent. Sunday..... Mar. 16	Whit Sunday.....do. 25
Palm Sunday.....do. 30	Trinity Sunday..... June 1
EASTER DAY..... Apr. 6	Advent Sunday..... Nov. 30

CHRONOLOGICAL CYCLES.

Dominical Letters.....FE	Solar Cycle.....17
Lunar Cycle, or Golden No.... 5	Roman Indiction.....1
Epact.....14	Julian Period.....6,541

The Solar Cycle, or Cycle of the Sun, is a period of 28 years in which all the varieties of the Dominical Letters will have happened, and they will return in the same order as they did 28 years before. This Cycle commenced 9 years before the birth of Christ.

The Lunar Cycle, or Cycle of the Moon, commonly called the Golden Number (and sometimes the Metonic Cycle, from Meton, an Athenian who invented it about 432 years before the birth of Christ,) is a revolution of 19 years, in which time the conjunctions, oppositions, and other aspects of the Moon, are within an hour and a half of being the same as they were on the same days of the months 19 years before. The prime, or Golden Number, is the Number of years elapsed in this Cycle. At the birth of Christ, the Golden Number was 2.

The Roman Indiction, is a period of 15 years, used by the Romans for the times of taxing their Provinces.—This Cycle commenced 3 years before the birth of Christ.

The Julian period contains 7980 years, and arises by multiplying together 28, 19 and 15, being the Cycles of the Sun, Moon, and Indiction. This was also contrived as a period for Chronological matters, and, is assumed, as a correct and fixed rule in calculations, by all the Astronomers and Chronologers throughout the Christian World. This period is supposed to have commenced 710 years before the usual date of the creation of the World, or 4714 before the commencement of the Christian Era.

The Hijera commenced at the period of the flight of Mahomed, or 622 years after the birth of Christ; which, according to Solar time, makes the present year 1205-6, or 1243-44, of Lunar Time.

TERMS IN THE SUPREME COURT.

TERMS COMMENCE.	TERMS END.	SESSIONS COMMENCE.
January..... 7th	February..... 3d	February.....18th
March..... 1st	March.....28th	April..... 12th
June.....15th	July.....12th	July.....27th
October..... 22d	November.....18th	December.....3rd

The Quarterly Sessions commence, conformably to the Acts of the Charter, on the same day as the Term, in each Year respectively.

The Sittings last 14 Days after the end of the term by the Charter.

The Criminal Sessions commence, 15 days after the end of term.

N. B.—When any of the above days fall on a Sunday, the Term or Session commences on the following day.

DAYS OF THE WEEK.

ENGLISH.	BENGALÉE.	MAHOMEDAN.
Sunday...	Rubbeebar.....	Elwar
Monday.....	Soambar.....	Peer
Tuesday.....	Mongolbar.....	Mungul
Wednesday.....	Boodhbar.....	Boodh
Thursday.....	Breehupottteebar.....	Jummahraut
Friday.....	Shookrobar.....	Jumah
Saturday.....	Sunneebar.....	Suanycher

HINDOO HOLIDAYS.

Jan. 21, & 22..	Mon. & Tuesday	Sree Chunchoomee..	2 days	Mang 9, 10,
Feb. 13, & 14,	Wed. and Thur.	Serbo Rattree	2 days	Falgun, 2, 3,
Mar. 1, to 3,..	Sat. to Monday	Dole Jattrah.....	3 days	Do. 19, to 21,
Ditto 14,	Friday.....	Baroonce.....	1 day	Choit ....3,
Ditto 24,	Monday.....	Sree Rannobomee..	1 day	Ditto ...13,
April 10, & 11.	Thurs. and Fri..	Churruck Poojah..	2 days	Ditto 30, 31,
May 24,	Saturday.....	Dushohunah.....	1 day	Joist....12,
Ditto 29,	Thursday.....	Chann Jattrah	1 day	Ditto ...17,
July 14,	Monday.....	Ruth Jattrah	1 day	Aussaur .32,
Ditto 22,	Tuesday.....	Golta Ruth.....	1 day	Shrabun ..8,
August 25,	Monday.....	Rakhee Poonmah..	1 day	Bhadur...11,
Sept. 1 & 2,..	Mon & Tuesday	Junmo Ostonee... ..	2 days	Ditto 18, 19,
Oct. 8,	Wednesday....	Mahalayah.....	1 day	Aussin...24,
Ditto 13, to 20,	Mon. to Monday	Doorga Poojah....	8 days	do. 29, Kar. 5,
Nov. 6, & 7,..	Thurs. and Fri..	Kallecka Poojah..	2 days	Kartik 22, 23
Ditto 9,	Sunday.....	Bhratesdeteah	1 day	Ditto....25,
Ditto 14, & 15,	Friday and Sat.	Kartick Poojah ...	2 do 2	do. 3, to Ug. 2
Ditto 15, & 16,	Sat. & Sunday..	Jugodhattree Pooj.	2 do 3	

MAHOMEDAN HOLIDAYS.

January.....18	Mang.....6	Friday	Rajub
February ....17	Falgun	Sunday	Shabaun
March.....17	Choit.....6	Monday.....	Shabraut
April.....16	Bysock	Wednesday	Ramzaun
May.....15	Joisty.....3	Thursday	Zel Kad
June.....14	Aussar.....2	Saturday.....	Zel-haij
July.....13	Ditto.....31	Sunday.....	Mohorum
August.....12	Shrabun	Tuesday.....	Suffur
September. .11	Bhadur.....28	Thursday.....	Rubbee-ul-wal
October	Aussin.....26	Friday	Rubbee-os-saunee
November ...9	Kartick	Sunday	Jummaace-ul-wal
December ...8	Ugran.....24	Monday.....	Jummadce Saunee

A General Table.

SHEWING, by inspection, all the Dominical Letters that have been since the correction of the Julian Calendar by Pope Gregory, XIII, which took place from the ides of Oct. 1582, or that can occur in any future times.

	A G	C B	E D	G F	I A	D C	F E
	F. E. D.	G. F.	C. B. A.	G. D. C.	F. A.	B. A. G.	D. C. B.
	1584	88	92	96	.....	.....	.....
0	.....	.....	.....	.....	1600	4	8
	612	16	20	24	28	32	36
	40	44	48	52	56	60	64
	68	72	76	80	84	88	92
	96	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	.....	.....	1704
	12	16	20	24	28	32	.....
	36	40	44	48	52	56	60
	64	68	72	76	80	84	88
	92	96	.....	.....	.....	.....	.....
2	.....	.....	.....	.....	.....	.....	.....
	1804	8	12	16	20	24	28
	32	36	40	44	48	52	56
	60	64	68	72	76	80	84
	88	92	96	.....	.....	.....	.....
3	.....	1904	8	12	16	20	24
	28	32	36	40	44	48	52
	56	60	64	68	72	76	80
	84	88	92	96	.....	.....	.....
	.....	.....	.....	.....	2000	4	8

The letters for the first, second, and third years after every bissextile, are the three single letters placed under the double letters, in the same column with the bissextile they immediately follow. For example, as the Dominical Letters for 1600 were B A, so the Dominical Letter for 1601 was G, for 1602 F, and for 1603 E. So for 1796 the Dominical will be C B; consequently 1797, 1798 and 1799, must have A, G, and F; and the letter for 1800 (which is to be accounted a common year) will be E; therefore 1801, 1802 and 1803, must have the subsequent letters D, C and B; and then 1804, being bissextile will come under the letters A G; and from thence every fourth year will be leap, ear to 1806 inclusive.

AN ALMANAC FOR 21 YEARS,
BY WHICH MAY BE FOUND IN A FEW SECOND
THE DAY OF THE MONTH IN ANY YEAR, FROM
A. D. 1820 to 1840, both inclusive.

Table I.		Table II.				Table III.	
Years	Sunday Letters	Golden Number	Egypt	Solar Cycle	Roman Indiction		Sundays
1820	B A	16 15	9	8		MONTHS	1 2 3 4 5 6 7
1	G	17 26	10	9			8 9 10 11 12 13 14
2	F	18 7	11	10			15 16 17 18 19 20 21
3	E	19 18	12	11			22 23 24 25 26 27 28
4	D C	1 0	13	12			29 30 31
5	B	2 11	14	13			
6	A	3 22	15	14			
7	G	4 3	16	15			
8	F E	5 14	17	1			
1839	D	6 25	18	2			
0	C	7 6	19	3		January	A B C D E F G
1	B	8 17	20	4		October	B C D E F G A
2	A G	9 28	21	5		May	C D E F G A B
3	F	10 9	22	6		August	D E F G A B C
4	E	11 20	23	7		February	E F G A B C D
5	D	12 1	24	8		March	F G A B C D E
6	C B	13 12	25	9		November	G A B C D E F
7	A	14 23	26	10		June	
8	G	15 4	27	11		September	
9	F	16 15	28	12		December	
1840	E D	17 26	1	13		April	
						July	

With the Dominical or Sunday Letter for the Year, enter Table III, and opposite the Month find the same Letter, over which are placed the Days of the Month or every Sunday in that Month.

N. B.—In every Leap Year there are two Sunday Letters one serves for January and February, and the other for the remainder of the Year.

PERPETUAL ALMANAC.

YEARS.							MONTHS.							SUNDAYS.						
A.	G.	F.	E.	D.	C.	B.								1	2	3	4	5	6	7
1820	21	22	23		24	25								8	9	10	11	12	13	14
26	27		28	29	30	31								15	16	17	18	19	20	21
	32	33	34	35		36								22	23	24	25	26	27	28
37	38	39		40	41	42								29	30	31				
43		44	45	46	47	48	January }							A	B	C	D	E	F	G
48	49	50	51		52	53	October }							A	B	C	D	E	F	G
54	55		56	57	58	59	May							B	C	D	E	F	G	A
	60	61	62	63		64	August							C	D	E	F	G	A	B
65	66	67		68	69	70	Feb'y. March } ..							D	E	F	G	A	B	C
71		72	73	74	75		November } ..							D	E	F	G	A	B	C
76	77	78	79		80	81	June							E	F	G	A	B	C	D
87	88		89	90	91	92	September } ..							F	G	A	B	C	D	E
	87	89	90	91		92	December } ..							F	G	A	B	C	D	E
93	94	65		96	97	98	April }							G	A	B	C	D	E	F
99	1900	01	2	03			July }							G	A	B	C	D	E	F

Under the word years, find the year; above which is the Dominical letter for that year: then against the Months find the same letter, over which are placed the days of the Month, for every Sunday in the Month. In Leap year, for January and February, use the letter above the blank space before the year; for all the rest of the Months, use the Letter for the year.

To find out when it is Leap Year, divide the year by 4; if there is no remainder, it is Leap Year; and if any remainder it is 1, 2, or 3 years after Leap Year.

RIVER DISTANCES FROM CALCUTTA, TO PLACES
DOWN THE RIVER.

	Miles.
To the Old Powder Mills, or Myers' farm.....	13
Budge Budge.....	23
Fultah.....	46
Diamond Harbour.....	63
Kedgerree.....	90
Saugor Point.....	110
The Floating light, where the Pilot leaves the Ship..	146

N. B. The above distances are calculated for Ships: for Boats the distance is about one-third less.

TIDE TABLE.

This Table tells you when it will be High Water, at the un-mentioned places: but of course if it blows hard against, or with the Tide: it will retard, or accelerate the time of High Water. The Tide runs down, or 1.6hs after these hours and, except in the Freshes, the Floods run about 5 ours and the Ebb 7 hours.

Full and Chan, e	Calcutta.	Myanore.	Pulta.	Diamond Harbour	Chuttee.	Channel Creek.	Kedgerree.	Singor.	East Buoy.	West Reef	Balasore Head.	Tanak River.	Point Palmyra.	Full and Chan, e
0 3 00	5 1 15	1 00	12 45	1 00	12 45	1 30	1 30	1 00	9 45	9 36	9 40	8 23	8 30	0
1 3 48	3 05	1 48	1 33	1 48	1 33	1 18	1 18	1 48	10 33	10 24	10 48	9 13	9 14	1
2 4 26	3 51	2 36	2 21	2 36	2 06	1 06	1 06	2 36	11 22	11 12	11 36	10 01	10 06	2
3 5 24	4 39	3 24	3 09	3 24	2 54	1 54	1 54	3 24	12 09	12 00	12 10	10 49	10 54	3
4 6 12	5 27	4 12	3 57	4 12	3 42	2 42	2 42	4 12	1 12	1 02	1 12	1 37	1 42	4
5 7 00	6 15	5 00	4 45	5 00	4 30	3 30	3 30	5 00	2 09	2 00	2 00	2 25	2 30	5
6 7 48	7 03	5 48	5 33	5 48	5 18	4 18	4 18	6 00	3 23	3 12	3 12	3 13	3 18	6
7 8 36	7 51	6 36	6 21	6 36	6 06	5 06	5 06	7 00	4 09	4 00	4 00	4 25	4 30	7
8 9 24	8 39	7 24	7 09	7 24	6 54	5 54	5 54	8 00	5 01	4 48	4 48	4 49	4 54	8
9 10 12	9 27	8 12	7 57	8 12	7 42	6 42	6 42	9 00	6 05	5 48	5 48	5 49	5 54	9
10 11 00	10 15	9 00	8 45	9 00	8 30	7 30	7 30	10 00	7 05	6 48	6 48	6 49	6 54	10
11 11 48	11 03	9 48	9 33	9 48	9 18	8 18	8 18	11 00	8 05	7 48	7 48	7 49	7 54	11
12 12 36	11 51	10 36	10 21	10 36	10 06	9 06	9 06	12 00	9 05	8 48	8 48	8 49	8 54	12
13 1 24	12 39	11 24	11 09	11 24	11 06	10 06	10 06	1 00	10 05	9 48	9 48	9 49	9 54	13
14 2 12	1 27	12 12	11 57	12 12	11 42	10 42	10 42	2 00	11 05	10 48	10 48	10 49	10 54	14

A TABLE
Shewing the probable length of Passage from Saugor Roads to the different Ports in Asia and Africa throughout the Year.

SAILING IN THE MONTH OF	Madras	Trincomalle	Pondicherry	Muscat	Bushier	Mocha	Suez	Mauritius	Cape of Good Hope	Pegue	Prince of Wales Island	Manilla	China	Amboyna	Batavia	Bencoolen	New South Wales
January,	6	10	15	30	30	40	60	35	56	8	18	45	90	42	28	21	100
February,	10	15	18	38	50	56	80	40	63	10	20	40	90	45	35	25	100
March,	15	20	22	40	60	70	120	49	70	10	20	35	80	56	42	35	100
April,	20	30	38	56	70	80	uncertain	56	80	10	20	30	60	70	49	42	120
May,	25	35	50	70	90	70		60	90	10	20	30	40	90	63	40	120
June,	30	50	60	70	90	56		60	90	10	20	30	35	90	70	56	120
July,	35	50	60	70	90	56	60	60	90	10	20	30	35	90	70	56	120
August,	30	42	56	70	60	56	60	60	80	10	20	30	40	90	70	56	120
September,	20	30	38	60	60	56	90	56	70	12	25	35	60	70	63	40	110
October,	12	20	22	40	56	56	100	49	56	15	28	40	60	60	50	35	110
November,	8	12	17	35	49	40	80	30	60	12	20	45	90	50	40	25	100
December,	9	15	15	30	40	50	60	35	56	9	18	45	90	40	28	21	100

*Estimated Passage for Sloops, proceeding from the Presidency to Saugor, from the 1st of March till the 31st of October, Days 12.
 Ditto, Ditto, from the 1st of November till the 31st of February, Days 8.*

Table of the Rising and Setting of the Moon, whenever a knowledge of that event can be of use, calculated for the Latitude and Meridian of Calcutta for the year 1828.

Date.	JANUARY.		FEBRUARY.		MARCH.		APRIL.	
	Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets.
	P. M.	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.	
1		5 33	5 57	6 13	5 35	5 29	7 10	
2	5 40	6 19	6 48		6 27	6 8	8 8	
3	6 37		7 38		7 20		9 8	
4	7 21		8 29		8 13		10 7	
5	8 10		9 22		9 9		11 5	
6	8 59		0 16		10 5		A. M.	
7	9 51		11 12		11 5		0 2	
8	10 50		A. M.		A. M.		0 55	
9	1 3		0 10		0 4		1 46	
10	A. M.		1 9		1 1		2 35	
11	27		2 8		1 58		3 20	
12	1 24		3 8		2 54		4 3	
13	2 25		4 8		3 41		4 46	
14	3 25		4 56		4 33			P. M.
15	4 30		5 50	P. M.	5 18	P. M.	7 18	
16	5 36	P. M.		6 44		6 31	8 14	
17		5 57		7 40		7 30	9 8	
18		7 2		8 43		8 28	9 59	
19		8 6		9 41		9 24	10 49	
20		9 6		10 37		10 20	11 42	
21		10 4		11 31		11 11	A. M.	
22		11 1		A. M.		A. M.	0 18	
23		11 56		0 24		0 1	0 59	
24		A. M.		1 14		0 48	1 38	
25		0 49		2 2		1 33	2 15	
26		1 41		2 4		2 15	2 53	
27		2 31		3 30		2 55	3 30	
28		3 20		4 13		3 34	P. M.	
29		4 6		4 51		4 12	6 2	
30		4 50			P. M.	4 50	7 2	
31		5 32			6 13	5 29	5 38	

RISING AND SETTING OF THE MOON.

Date.	MAY.		JUNE.		JULY.		AUGUST.	
	☾ Rises	☾ Sets.	☾ Rises	☾ Sets.	☾ Rises	☾ Sets.	☾ Rises	☾ Sets.
	P. M.		P. M.		P. M.		P. M.	
1	8 2		9 43		9 56		10 41	
2	9 4		10 33		10 40		11 26	
3	10 2		11 20		11 22		A M.	
4	10 56		A M.		A M.		0 11	
5	11 49		0 4		0 4		0 57	
6	A M.		0 46		0 46		1 43	
7	0 37		1 27		1 28		2 33	
8	1 23		2 9		2 18		3 23	
9	2 6		2 51		2 59		4 15	
10	2 47		3 46		3 48		5 3	P. M.
11	3 30		4 20	P. M.	4 37	P. M.	6 44	
12	4 12		5 7	6 36		6 43	7 20	
13	4 56	P. M.		7 23		7 26	7 57	
14		7 2		8 7		8 4	8 34	
15		7 54		8 50		8 41	9 11	
16		8 46		9 31		9 18	9 51	
17		9 32		10 11		9 53	10 30	
18		10 16		10 47		10 30	1 21	
19		10 56		11 21		11 10	A. M.	
20		11 37		11 58		11 51	0 11	
21		A. M.		A. M.		A. M.	1 9	
22		0 16		0 35		0 36	2 9	
23		0 51		1 17		1 26	3 13	
24		1 26		2 00		2 21	4 20	
25		2 7		2 48	P. M.	3 22	5 25	
26		2 46	P. M.	3 43	6 3	4 26	7 10	
27	P. M.	3 24	6 27	4 43	6 53	5 32	7 56	
28	5 47	4 18	7 26	5 46	7 45		8 42	
29	5 41	5 9	8 19		8 31		9 27	
30	7 50		9 10		9 19		10 12	
31	8 49				9 59		10 59	

RISING AND SETTING OF THE MOON.

Date.	SEPTEMBER.		OCTOBER.		NOVEMBER.		DECEMBER.	
	» Rises	» Sets.	» Rises	» Sets	» Rises	» Sets.	» Rises	» Sets.
1	P. M. 11 46		A. M. 0 14		A. M. 0 4		A. M. 1 00	
2	A. M. 0 35		1 8		1 35		1 50	
3	0 25		1 58		2 25		2 4	
4	1 15		2 49		3 16		3 3	
5	2 5		3 39		4 7		4 32	
6	3 55		4 30		5 0		5 29	P. M.
7	4 40	P. M.	5 21	P. M.	5 55	P. M.	6 19	5 42
8	6 5		6 06		6 19		7 11	6 44
9	6 42		6 49		7 11		8 6	7 46
10	7 20		7 34		8 6		9 5	8 48
11	8 00		8 2		9 5		10 3	9 49
12	8 41		9 11		10 3		11 6	10 50
13	9 2		10 10		11 6			11 50
14	10 17		11 9		A. M. 0 5		A. M. 0 47	
15	11 10		A. M. 0 9		1 1		1 44	
16	A. M. 0 6		1 10		2 5		2 41	
17	1 7		2 11		3 2		3 35	
18	2 11		3 13		3 5		4 33	
19	3 14		4 13		4 5		5 27	
20	4 18	P. M.	5 13	P. M.	5 57	P. M.	6 18	
21	5 43		6 6		6 2		6 3	
22	6 31		6 55		7 10		7 22	
23	7 26		7 43		8 1		8 12	
24	8 11		8 34		8 53		9 5	
25	9 00		9 21		9 42		9 51	
26	9 49		10 15		10 33		10 30	
27	10 38		11 5		11 23		11 28	
28	11 28		11 55		A. M. 0 10		A. M. 0 18	
29			A. M.				1 9	

N. B.—The foregoing Table being calculated for the Latitude and Longitude of CALCUTTA, will answer correctly for that place alone, but by adding and subtracting the correction opposite the names of the following places a very near approximation to the truth will be had at those Stations respectively.

	m		m		m
Agra, Add	43	Delhi, Add	46	Meerut, Add	45
Ahmedaugur, do	54	Dinajpore, Sub	2	Mhow, do	52
Ajmere, do	58	Dinapore, Add	14	Minnapore, do	5
Allahabad, do	27			Monghier, Add	9
Alligurh, do	12	Etawah, do	39	Morshedabsd, ... do	1
Ameerapoor, .. Sub	30			Moradabad, do	39
Arrah, do	16	Fulta, Add	1	Mundlab, do	30
Aurangabad, .. do	52	Furruckabad, ... do	36	Muttra, do	14
Azimgurh, do	2	Futtighur, do	36	Mymensing, Sub	6
Baitool, Add	42	Goalparah, Sub	8	Nagpore, Add	36
Balasore, Sub	6	Gohur, Add	41	Nattore, Sub	1
Bancoorah, Add	5	Goruckpore, do	29		
Banda, do	33	Gualior do	42	Oodeypore, Add	21
Bareilly, do	37	Gyah, do	11	Oojein, do	51
Bauleah, Sub	1				
Beuares, Add	22	Hajeegvaj, Sub	5	Palmyras, H. Add	6
Bhaugulpore, do	6	Hidgelee, Add	2	Patna, do	13
Bogwanolah, do	0	Hurdwar, do	42	Plassey, do	1
Bohal, Add	14			Prome Sub	26
Burdwan, do	2	Indore, do	51	Pubna, do	3
Burthpore, do	45			Purneah, Add	1
Burrisaul, Sub	3	Jessore, Sub	2		
Buxar, Add	18	Jypore, Add	52	Rajmahl, Add	2
Buxipore, Sub	2	uanpore, do	24	Rungpore, Sub	3
		Jublepore, do	33		
Calpee, Add	35	Jugreegopa, Sub	8	Sacwan, Add	17
Cawnpore, do	33	Jungeepore, do	1	Saharanpore, do	45
Chandessnagore, ... do	0			Santipore, do	0
Chanda, Add	37	Kedgerac, Add	1	Saugor, do	39
Chittagong, ... Sub	13	Kishenagur, ... do	0	Shahjehanpore, do	35
Chunar, do	23	Keerpooy, do	2	Sickleghully, do	3
Chuprah, Add	16	Keerpooy, Add	3	Singhghoom, do	11
Colgong, do	5	Kurnaul, Add	47	Sirgoojah, do	21
Commillah, Sub	10			Soorajghur, do	9
Commercolly, do	3	Laour, Sub	11	Sootée, do	2
Custee, do	2	Looddeeanah, Add	51	Sumbhulpore, do	20
Cuttack, Add	14	Lucknow, do	31	Sylhet, Sub	13
Dacca, Sub	7	Meenpooree, Add	39	Terragully, Add	4
Deig, Add	46	Meerkasera, Sub	12	Tumlook, do	2

		Amarapura	
		Arracan	358
		Basseen	440
		Bhammoo	750
		Boduaen	101
		Chynda or Thanda	851
		Gavabutty	649
		Islamabad	291
		Junzalaen	160
		Martaban	345
		Mogaun	300
		Munnipoor	180
		Pagham Mew	705
		Palanagoh	180
		Pegue	345
		Pronce	425
		Rainuthayn	475
		Rangoon	385
		Rungpore	362
		Sembahgaw	30
		Tannu	730
		Yang Ichung	468
			793
			498
			728
			688
			521
			515
			160
			103
			912
			45
			305
			480
			427
			340
			735
			150
			456
			3-5
			870
			430
			355
			728
			928
			368
			358
			560
			190
			291
			345
			705
			538
			465
			495
			285
			260
			153
			265
			415
			360
			130
			425
			838
			475
			795
			500
			255
			968

Cable of
ESTIMATED ROAD DISTANCES,
Between some of the Principle Places,
 IN THE
BURMESE EMPIRE.

A POLYMETRICAL TABLE,

Shewing the Itinerian Distances in British Miles, between some of the most remarkable Places of Hindostan.

EXPLANATION.	Agra									
	Benares					Bengal				
From Agra to Trichinopoly,	1406	1406	1406	1406	1406	1406	1406	1406	1406	1406
From Calcutta to Seringapatam,	1220	1220	1220	1220	1220	1220	1220	1220	1220	1220
Delhi										
Hydrabad	900	1020	48	664	745	830	1060	95	558	600
Madras	365	1350	1030	770	1029	1110	1190	1300	621	555
Oude or Fyzabad	1170	810	300	695	1085	186	130	196	155	515
Patna	235	1267	900	660	400	1140	196	898	930	796
Poonah	1067	950	670	387	915	1200	92	620	1213	1170
Seringapatam	525	1215	290	315	1330	1220	620	177	837	905
Surat	702	245	880	930	565	756	1310	123	123	123
Trichinopoly	927	225	750	1401	1275	208	540	1473	4210	845

LIST OF

Sovereigns of Europe,

**GOVERNORS GENERAL, COMMANDERS IN CHIEF,
JUDGES, SHERIFFS, AND THEIR DEPUTIES,
TABLE OF PRECEDENCE**

IN BENGAL.

&c. &c. &c.

7

Sovereigns of Europe.

GREAT-BRITAIN.

GEORGE IV, King of the United Kingdom of Great Britain and Ireland, and King of Hanover, born Aug. 12. 1762. Succeeded his father, George III, Jan. 29, 1820. Crowned 19th July. 1821. Married, April 8, 1795, to Caroline-Amelia-Elizabeth, Princess of Brunswick, born May 17, 1768; died Aug. 7, 1821; by whom he had issue Princess Charlotte-Augusta, born Jan. 7, 1796, married 2d May 1816, to Leopold George Frederick, Prince of Saxe-Coburg-Saalfeld, born Dec. 16, 1720. Died Nov. 6th 1817.

BROTHERS AND SISTERS OF THE KING.

1. William Henry, Duke of Clarence, Aug. 21, 1765, married, July 11, 1818, to Adelaide Amelia, sister of the reigning Duke of Saxe-Meiningen, born Aug. 13, 1792.

2. Princess Royal, Charlotte Augusta Matilda, September 29, 1766. Lady of the Imperial Russian Order of St. Catherine. married, May 18, 1797, to Frederick Charles William, Duke, afterwards King of Wirttemberg, who died Oct. 30, 1816.

3. Augusta Sophia, Nov. 8. 1768.

4. Elizabeth, May 22, 1770 married April 7, 1818, to Frederick Joseph Lewis, Landgrave of Hesse Hombourg, born July 30, 1769.

5. Ernest Augustus, Duke of Cumberland, June 5, 1771, married May 29, 1815, Frederica Sophia Carolina, daughter of the late Duke of Mecklenburgh Strelitz, and widow of Fred. William, Prince of Solms Braunfess, born March 20, 1778, issue: George Frederick Alex. Chas Ernest Augustus, May 27, 1819.

6. Augustus Frederick, Duke of Sussex, Jan. 27, 1773.

7. Adolphus Frederick, Duke of Cambridge, Feb. 24, 1774, married, May 7, 1818, to Augusta Wilhelmina Louisa, niece of the Landgrave of Hesse. born July 25, 1797. Issue: George Will, March 20, 1819. and Augusta Caroline, July 19, 1822.

8. Mary, Duchess of Gloucester, April 25, 1776.

9. Sophia, Nov. 3, 1777.

NIECE OF THE KING.

Alexandrina Victoria (daughter of the late Edward, Duke of Kent, by Victoria, Maria Louisa, Princess Dowager of Leiningen, sister of the Duke of Saxe-Coburg.) born May 24, 1819.

Cousins of the King (Issue of the late Duke of Gloucester.)

Sophia Matilda, born May 23, 1772.

William Fred., Duke of Gloucester, born Jan. 15, 1776; married July 22, 1816, to his cousin, the Princess Mary.

Austria.

FRANCIS II, Emperor of Austria, King of Hungary, Bohemia, Lombardy, and Venice, and President of the German Confederation, born Feb. 12, 1768, succeeded his father Leopold II. July 7, 1792; married.

I. Jan. 6, 1788, Princess **ELIZABETH** of Wittenburg, who died 1790.

II. August 14, 1790, **MARIA TERESA**, daughter of Ferdinand IV. King of Sicily, who died April 13, 1807; *Issue*;

1. Maria Louisa, Grand Duchess of Parma.

2. Ferdinand, Crown Prince, April 19, 1793.

3. Leopoldina Carolina, (Princess Royal of Portugal) Jan. 22, 1797.

4. Maria Carolina, (Princess of Salerno), March 1, 1798.

5. Carolina Ferdinanda, April 8, 1801; married Oct. 7, 1819, to Prince Frederick, nephew of the King of Saxony.

6. Francis Charles Joseph, Dec. 7, 1802.

7. Mary Ann Frances, June 8, 1804.

III. Jan. 9, 1808, **MARIA LOUISA BEATRIX**, daughter of his uncle Francis, Duke of Modena, who died April 7 1816.

IV. Nov. 10, 1816, **CAROLINE AUGUSTA**, daughter of the King of Bavaria.

ARCHDUKES.—PRINCES OF THE BLOOD.

Charles, Palatine and Viceroy of Bohemia, born Sept. 5, 1771.

Joseph, Palatine and Lieut. of Hungary, born March 9, 1776.

Antony, Grand Master of the Teutonic Order, born August 31, 1779.

John, born January 10, 1782

Reinier, Viceroy of Lombardy and Venice, born September 30, 1783.

Louis, born December 13, 1784.

Rodolph, Cardinal and Archbishop of Olmutz, born Jan. 8, 1788.

Germany.

(Confederated Independent States.)

BOHEMIA, 4.*

Francis II. King of Bohemia, (Emperor of Austria)

BRANDENBURGH, 4.

Frederick William III. Margrave of Brandenburg, (King of Prussia)

SAXONY, 4.

Frederick Augustus IV, King of Saxony, born Dec. 23, 1750; married Jan. 17, 1769, **MARIA AMELIA**, sister to the King of Bavaria, born May 10, 1752; *Issue*:

Maria Augusta, June 21, 1782.

BAVARIA, 4.

Maximilian Joseph, King of Bavaria, born May 27, 1756, married I, Princess Wilhelmina, of Hesse-Darmstadt; *Issue*:

1. Louis Cha. Aug. Prince Royal, born Aug. 25, 1786, married Oct. 12, 1810, Theresa, daughter of Fred. Duke of Holstein-Gottorp, *Issue*, Maximilian Joseph, Nov. 28 1811. Matilda Car. Aug. 30 1813, Otho. Fred. Louis, June 1, 1815. Leopold Charles, March 13, 1821.)

2. Augusta Amelia, June 21, 1788, married Jan. 13, 1806, to Prince Eugene Beauharnois.

3. Charlotte Augusta (Empress of Austria) Feb. 8, 1792,

4. Charles Theod. July 7, 1795.

* * * The number denotes the votes each state has in the Diet.

11. March 9, 1797, Frederica Wilhelmina Carolina, sister to the Grand Duke of Baden; *Issue*:

5 Elizabeth Louisa, Nov. 13, 1801.

6 Amelia Augusta, ditto.

7. Frederica Sophia, Jan. 27, 1805.

8. Maria Ann, ditto.

9 Louisa Wilhelmina, August 30, 1808.

HANOVER, 4.

GEORGE IV King of Hanover, (King of Great Britain).

Governor General, Adolphus Frederick, Duke of Cambridge.

WIRTEMBERG, 4.

William, King of Wirtemberg Duke of Suabia and Teck, born Sept. 27, 1781; married 1. January 24, 1816, Catherine, sister of the Emperor of Russia, and widow of the Duke of Oldenbourg; born May 21, 1788; died January 9, 1819; *Issue*:

1. Maria Frieda, Ch. October 30, 1816.

2. Sophia Frieda. Matilda, June 17, 1818.

11. April 15, 1820, Paulina, daughter of his uncle Duke Alexander born Sept. 11, 1826, *Issue*:

3. Catherine, August 24, 1821.

4. Charles Fred. Alexander, *Prince Royal*, March 6, 1823.

BADEN, 3.

Louis William, Grand Duke of Baden, born February 9, 1763, Succeeded his nephew Charles Louis, December 8, 1818.

HESSECASSEL, 3.

William II, Grand Duke of Hesse, born July 23, 1777, married Feb. 13, 1797, Augusta, daughter of William II, King of Prussia: *Issue*:

1. Caroline, born July 29, 1799.

2. Frederick, August 20, 1802.

3. Maria, September 6, 1804.

HESSE DARMSTADT, 3.

Louis, X. Grand Duke of Hesse Darmstadt, born June 14, 1753, married Feb. 19, 1777, Louisa Carolina, daughter of his uncle G. William; *Issue*:

1. Louis, Hereditary Prince, Dec 26, 1777, married June 19, 1804, Wilhelmina Louisa, sister of the Grand Duke of Baden. (*Issue*. Louis born June 9 1806, Charles William, April 23, 1809, Elizabeth, May 20, 1821, and Alexander, July 15, 1823.)

2 Louis George, Aug. 31, 1780, married Jan. 29, 1804, to Caroline, Comtesse de Nidda.

3. Frederick, May 14, 1788.

4. Emilus, Sept. 3, 1790.

HOLSTEIN, 3.

Frederick VI, Grand Duke of Holstein, (King of Denmark)

LUXEMBERG, 3

William Frederick, Grand Duke (King of the Netherlands.)

BRUNSWICK, 3.

Charles Frederick, Duke of Brunswick and Lauenburgh, born Oct. 30, 1804.

MECKLENBURGH. 3.

GEORGE V, Duke of Mecklenburgh Strelitz, born Aug. 12, 1779, married Aug. 12, 1817, Mary Wilhelmina, niece of the Elector of Hesse Cassel; *Issue*:

1. Caroline Louisa, May 21 1818.
2. Fred. William, October 17, 1819.
3. Caroline Charlotte, January 10, 1821.
4. George, January 11, 1824.

NASSAU, 2.

William George, Duke of Nassau, born June 14, 1792, married June 24, 1813, Charles Louisa, daughter of the Duke of Saxe Hildburghausen, *Issue*:

1. Teresa Wilhelmina, August 17, 1815.
2. Adolphus William, Hereditary Prince, July 24, 1817.
3. Maurice, Nov. 21, 1820.
4. William, Aug. 12, 1823.

SAXE WEIMAR.

Charles Augustus Grand Duke of Saxe Weimar, and Head of the House of Saxe, born Sept. 3, 1757, married October 3, 1775, Louisa sister of the Grand Duke of Hesse Darmstadt; *Issue*:

1. Charles Frederick, Hereditary Prince, Feb. 2, 1783, married August 3, 1804, to Maria, sister of the Emperor of Russia; (*Issue*: Maria, Feb. 3, 1808; Augusta, September 30, 1811; Charles Alex. June 24, 1818)
2. Charles Bernard, May 30, 1792, married May 30, 1816 Ida, sister of the Duke of Saxe Meiningen, *Issue*: Louisa, March 31, 1818; William, June 25, 1819; Augustus, October 11, 1823.

Russia.

NICHOLAS, Emperor of all the Russias, King of Poland, &c; born July 2, 1796, married July 13, 1817, Charlotte, daughter of the King of Prussia *Issue*: Alexander, April 29, 1818; Mary, August 18, 1819, and Olga, September 11, 1822.

PRINCES OF THE BLOOD.

1. Constantine, May 8, 1779, married May 24, 1820, Jane, Princess of Lowicz.
2. Maria, Princess of Saxe Weimar, February 16, 1786.
3. Ann, Princess of Orange, January 18, 1795.
4. Michael, February, 1798, married February 20, 1824, Paulina, niece of the King of Wirtemberg, born January 9, 1807.

Prussia.

FREDERICK WILLIAM III. King of Prussia, Margrave of Brandenburg, and Sovereign Duke of Silesia, K. G. born August 3, 1770, married Dec. 4, 1793, Louisa Augusta, Princess of Mecklenburgh Strelitz, who died July 13, 1810, *Issue*:

1. Frederick William, Prince Royal, October 15, 1795, married November 29, 1823 Louisa, daughter of the King of Bavaria.
2. William Louis, March 22, 1797.
3. Charlotte (married to Gr. D. Nicholas of Russia), July 13, 1798.
4. Charles, June 29, 1801.
5. Alexandra, February 23, 1803, married September 24, 1820, to Prince Frederic of Mecklenburgh Schwerin.
6. Louisa, February 1, 1808.

France.

CHARLES X. King of France and Navarre, born Oct. 9. 1757, married November 6, 1773, Maria Teresa, sister to the King of Sardinia, who died at Graz in Hungary, June 2, 1805; *Issue*: Louis Antoine Duc d'Angoulême, Dauphin, born August 6. 1775. married June 10. 1799, to Maria Teresa, daughter of Louis XVI, born December 16. 1778.

PRINCES OF THE BLOOD.

1. Henri Duc de Bordeaux, (a posthumous son of the late Duc de Berri, next brother to the Dauphin.)

2. Louis Philippe, Duc d'Orléans, born October 6 1773, married November 25, 1809, Maria Amelia, sister of the King of Sicily, born April 26, 1782; *Issue*: Ferdinand Duc de Chartres, September 3. 1810; Louisa, Duchesse d'Orléans, April 3, 1818; Mary, Duchesse du Valois, April 12, 1813; Louis Char. Duc de Nemours, October 25. 1814; Maria Clementina, June 3, 1817; Francis Ferdinand, Duc de Joinville, August 14, 1818; Charles Frad. Duc de Penthièvre, January 1, 1820; and Henry Eugene, Duc de Aumale, June 16. 1822.

3. Louis Henry Joseph, Duc de Bourbon, born April 13, 1756.

Spain.

FERDINAND VII. King of Spain and the Indies, born Oct. 14 1784, succeeded to the throne on the abdication of his father, March 19, 1808, married I, September 19, 1816 to Isabella Maria, Infant of Portugal born May 19, 1797; died December 26, 1818. II, Maria Josephina, niece of the King of Saxony.

PRINCES OF THE BLOOD.

Don Charles Isidor, Infant of Spain, born March 29, 1798, married September 29, 1816, to Maria Frances, Infanta of Portugal. *Issue*: Charles Louis, January 31, 1818.

Don Francis de Paula, Infant, born March 10, 1794, married June 12, 1819, Louisa Charlotte, grand daughter of the King of Naples. (*Issue*: Isabella, May 18, 1821; Francis, May 13, 1822, and Charles, June 12, 1823.)

Portugal.

CHARLOTTE LEOPOLDINA, Queen of the United Kingdoms of Portugal and Algarve, (daughter of the Emperor of Brazil) born April 4, 1819.

Sweden.

CHARLES JOHN King of Sweden, and Norway, born Jan. 26, 1764; elected Crown Prince of Sweden, Aug 21, 1810, succeeded to the throne on the death of Charles XIII, February 5, 1818, married August 16. 1798. Eugene Bernadine de Clay, born November 8, 1781; *Issue*: Joseph Frances Oscar, Crown Prince, born July 4, 1799, married June 3, 1823, to Princess Josephine of Leuchtenberg, born March 14, 1807.

Denmark.

FREDERICK VI. King of the Denmark, Duke of Pomerania, K. G. born January 28, 1768, married July 31, 1793, Sophia Frederica, niece of the Elector of Hesse Cassel, born October 28, 1767, *Issue* :

1. Caroline, October 28, 1793.

2. Wilhelmina, January 17, 1803.

Crown Prince, Prince Christian Frederick, his cousin born September 18, 1786, married 1. February 18, 1806, Charlotte Frederica, Princess of Mecklenburgh. *Issue* : Frederick Charles, October 6, 1808.)

II. May 22, 1815, Caroline Amelia, daughter of the Duke of Holstein Augustenburg, born June 28, 1796.

Netherlands.

WILLIAM. King of the Netherlands, Prince of Orange, Nassau, and Grand Duke of Luxemburg, K. G., born August 24, 1772, married October 1, 1791, Wilhelmina, sister of the King of Prussia, born November 18, 1774. *Issue* :

1. William Frederick George, *Prince Royal* (a Gen. in the British service), December 6, 1792, married February 21, 1816, Ann, sister of the Emp. of Russia. *Issue* : William, February 19, 1817 ; Alexander, August 2, 1818 ; Frederick, June 13, 1820 ; and Wilhelmina, April 8, 1824.

2. Frederick Charles, February 28, 1797.

3. Mariana, May 19, 1809.

Switzerland.

(*Confederation of twenty two Independent Cantons.*)

LANDAMAN M. RUTTIMANN, Avoyer of Lucerne.

Italian States.

LOMBARDY AND VENICE.

FRANCIS II. King of Lombardy and Venice, (Emperor of Austria.)

SARDINIA.

CHARLES FELIX. King of Sardinia, Duke of Savoy, Piedmont, and Genoa, born April 6, 1765, succeeded on the abdication of his brother, Victor Emmanuel, March 13, 1821, married March 7, 1807, Maria Christina, sister of the King of Naples, born January 17, 1779.

NAPLES AND SICILY.

FRANCIS JANEVER JOSEPH. King of Naples and the Sicilies, born April 19, 1777, succeeded his father, Ferdinand April 4, 1825, married 1. April 24, 1797, Maria Clementina, sister of the Emperor Francis II, who died November 15, 1801. *Issue* :

1. Maria Caroline, Duchess de Berri, Nov. 5, 1798, II, Oct. 2, 1802, Maria Isabella, sister of the King of Spain, born June 6, 1789 ; *Issue* :

2. Louisa Charlotte, Infanta of Spain, Oct. 24, 1804.

3. Maria Christina, April 27, 1806.

4. Ferdinand, Duke of Calabria, January 12, 1810.

5. Charles, Prince of Capua, December 10, 1811.

6. Leopold, Count of Syracuse, May 22, 1813.

7. Antoinette, December 19, 1814.

8. Antonio, Count of Lecce, September 23, 1818.

9. Amelia, February 25, 1818.

10. Caroline, February 28, 1820.

11. Maria Theresa, March 14, 1822.

ROME.

LEO XII, (Annibal de la Genga) Sovereign Pontiff, born August 2, 1760, created Cardinal, March 8, 1816, elected Pope, September 27, 1823,

TUSCANY.

LEOPOLD II, Grand Duke of Tuscany (nephew of the Emperor of Austria), born October 3, 1797, married Nov. 16, 1817, Maria Anne, niece of the King of Saxony; born November 15, 1799; (*Issue*: Caroline, November 19, 1822).

PARMA.

MARIA LOUISA, Grand Duchess of Parma, Piacenza and Guastalla, (daughter of the Emperor of Austria,) born December 12, 1791, married April 2, 1810, to Napoleon Bonaparte; *Issue*:

Francis Joseph Chas. Napoleon, Duke of Reichstadt, born March 20, 1811.

MODENA.

FRANCIS IV, Duke of Modena, Reggio and Mirandolo, (cousin of the Emperor of Austria) born October 6, 1779, married June 20, 1812, Maria Beatrice, daughter of Victor Emanuel, late King of Sardinia, *Issue*:

1. Theresa, July 14, 1817.
2. Francis, June , 1819
3. Ferdinand, July 21, 1821.
4. Maurice, February 13, 1824.

MASSA.

MARIA BEATRICE, Duchess of Massa, and Princess of Carrara, (daughter of Hercules III, Duke of Modena, and widow of Archduke Ferdinand, uncle of the Emperor of Austria), born April 7, 1750; *Issue*: Francis, Duke of Modena.

LUCCA.

CHARLES LOUIS, Duke of Lucca, born December 23, 1799, married June 16, 1819, Maria Theresa, Princess of Sardinia; *Issue*:

1. Louisa Francis, October 29, 1821.
2. Ferdinand, January 14, 1823.

Turkey.

MAHMOUD II, Grand Signior and Sultan of the Ottoman Empire, born July 20, 1785, called to the throne on the deposition of his uncle, Selim III, July 28, 1808; *Issue*:

1. Abdul Hamid, March 6, 1813.
2. Abdul Medschid, April 20, 1823, and several daughters.

Ionian Isles.

PRINCE ANTONIO COMUTO, President of the Ionian Republic, succeeded in 1804, on the death of Prince Theoric.

Lord Commissioner, Sir Fred. Adam.

SOVEREIGNS OF AMERICA.

United States of America.

President. John Quincy Adams, inaugurated March 4, 1825.

Vice-President. Honorable John C. Calhoun.

Secretary of State. Honorable Henry Clay.

Secretary of the Treasury. Honorable Richard Rush.

Secretary at War. Honorable Philip P. Barbour.

Secretary of the Navy. Honorable Samuel S. Gard.

Attorney General. Honorable William Wirt.

GOVERNORS OF THE SEVERAL STATES.

Maine. William King, Esq.

New Hampshire. Samuel Bell, Esq.

Massachusetts.

Rhode Island. William C. Gibbs, Esq.

Connecticut. Oliver Wolcott, Esq.

Vermont. Richard Skinner, Esq.

New York. De Witt Clinton, Esq.

New Jersey. Isaac H. Williamson, Esq.

Pennsylvania. Joseph Heister, Esq.

Delaware. Joseph Haslett, Esq.

Maryland. Samuel Stevens, Esq.

Virginia. James Pleasants, Esq.

North Carolina. Gabr. Holmes, Esq.

South Carolina. John L. Wilson, Esq.

Georgia. John Clarke, Esq.

Kentucky. John Adair, Esq.

Tennessee. William Carroll, Esq.

Ohio. Jeremiah Morrow, Esq.

Louisiana. Thomas B. Robertson, Esq.

Mississippi. Walter Leake, Esq.

Indiana. Will. Hendricks, Esq.

Illinois. Edward Coles, Esq.

Alabama. Israel Pickens, Esq.

Missouri. Alexander M'Nair, Esq.

Brazil.

PIERRE D'ALCANTARA, Constitutional Emperor of Brazil, October 22, 1822, born October 12, 1788, married May 13, 1817, the Archduchess Leopoldina of Austria. Issue: Charlotte Leopoldina, Queen of Portugal, April 4, 1819; and Paulina, Feb. 17, 1823.

SOVEREIGNS OF EUROPE.

LI

Kingdoms, &c.	Person or Son J	Accession	Reign	Accession	Reign
England, &c.....	GEORGE IV.....	Aug. 12, 1760	Jan. 29, 1820		
France, &c.....	Charles X.....	Oct. 9, 1757	Sept. 16, 1834		
Russia.....	Nicholas.....	July 2, 1796	1866		
Spain.....	Ferdinand VII..	Oct. 14, 1788	Jan. 19, 1808		
Portugal.....	Charles Leopoldina	April 4, 1809	1826		
Prussia.....	Friedrich Wilhelm III	Aug. 3, 1770	Nov. 13, 1797		
Denmark.....	Fredrick VI.....	Jan. 28, 1766	Oct. 1, 1808		
Sweden and Norway..	Charles XIV.....	Jan. 26, 1761	Feb. 5, 1818		
Austria.....	Francis II.....	Feb. 12, 1768	Mar. 1, 1792		
Poland.....	Leo XII.....	Aug. 2, 1760	Sept. 27, 1823		
Sardinia.....	Charles Felix.....	Apr. 6, 1768	1821		
Two Sicilies.....	Ferdinand.....	Jan. 12, 1767	Oct. 6, 1799		
Ottoman Empire.....	Mahmond II.....	July 20, 1767	July 28, 1808		
Netherlands.....	William Frederick	Aug. 20, 1792	Nov. 15, 1815		

SOVEREIGNS OF AMERICA.

United States.....	J. Q. Adams.....	March 4, 1825	
	(President)		
Brazil.....	Pierre d'Alcantara	Oct. 12, 1788	Oct. 22, 1822
	(Emperor)		

Birth-Days of the Royal Family of Great Britain.

KING GEORGE IV.....	12 Aug. 1762	Princess Sophia Matilda	23 May 1763
Duke of Clarence.....	21 Aug. 1765	Duke of Gloucester	15 Jan. 1776
Q. of Wittenberg.....	29 Sept. 1766	Duchess of Clarence	13 Aug. 1792
Pr. Augusta Sophia..	8 Nov. 1768	Duchess of Kent	17 Aug. 1786
Pr. Hesse Homburg..	22 May, 1770	Duchess of Cambrill. &	20 Mar 1778
Duke of Cumberland..	5 June, 1771	Duchess of Cambridge	25 July 1797
Duke of Sussex	27 Jan. 1773	Alexandrina Victoria..	24 May 1819
Duke of Cambridge...	24 Feb. 1774	George F. A. C. E.....	27 May 1819
Duchess of Gloucester	25 Apr. 1776	George William.....	26 May 1819
Princess Sophia	3 Nov. 1777	Augusta Caroline	19 July 1822

KINGS AND QUEENS OF ENGLAND,

FROM THE CONQUEST.

Names	Born A D	When Began to reign	Reigned		Since their Reign ended	Buried at
			Y	M.		
William I	1027	1066, Oct. 14	20	11	740, Septem 9	Caen, Normandy
William II	1057	1087, Sept.	12	11	727, August 2	Winchester
Henry I	1068	1100, Aug.	35	4	692, Decem. 1	Reading
Stephen	1105	1135, Dec.	18	11	673, Octr. 25	Feversham

The Saxon Line Restored.

Henry II	1133	1154, Oct. 25	34	8	638, July 6	Fontevrault
Richard I	1156	1189, July 6	9	9	628, April 6	Fontevrault
John	1167	1199, April 6	17	6	611, Octr. 19	Worcester
Henry III	1207	1216, Oct. 19	56	1	555, Nov. 16	Westminster
Edward I	1239	1272, Nov. 16	34	8	520, July 7	Westminster
Edward II	1284	1307, July 7	19	7	500, Jan. 25	Gloucester
Edward III	1312	1327, Jan. 25	50	5	450, June 21	Westminster
Richard II	1366	1377, June 21	22	3	428, Sept. 29	Westminster

The Line of Lancaster.

Henry IV	1367	1399, Sept. 29	13	6	414, March 20	Canterbury
Henry V	1389	1413, Mar. 20	9	5	405, August 31	Westminster
Henry VI	1421	1422, Aug. 31	38	6	366, March 4	Windsor

The Line of York.

Edward IV	1442	1461, Mar. 4	22	1	344, April 9	Windsor
Edward V	1471	1483, April 9	0	2	344, June 22	Unknown
Richard III	1442	1483, June 22	2	2	342, August 22	Leicester

The Families United.

Henry VII	1456	1485, Aug. 22	29	8	318, April 22	Westminster
Henry VIII	1492	509, April 22	37	9	280, Jan. 28	Windsor
Edward VI	1537	547, Jan. 28	6	5	74, July 6	Westminster
Mary	1516	1553, July 6	5	4	269, Nov. 17	Westminster
Elizabeth	1533	1558, Nov. 17	44	4	224, March 24	Westminster

The Union of the Two Crowns.

James I	1566	1603, Mar. 24	22	0	202, March 27	Westminster
Charles I	1600	1625, Mar. 27	23	10	178, Jan. 30	Windsor
Charles II	1630	1649, Jan. 30	36	0	142, Feb. 6	Westminster
James II	1633	1645, Feb. 6	4	0	138, Feb. 13	Paris
Mary II	1669	1689, Feb. 15	5	10		Westminster
William III	1650	1689, Feb. 13	13	1	125, March 8	Westminster

The Union of the Two Kingdoms.

Anne	1665	1702, Mar. 8	12	5	113, August 1	Westminster
George I	1660	1714, Aug. 1	12	10	100, June 11	Hanover
George II	1683	1727, June 11	33	4	67, Oct. 25	Westminster
George III	1738	1760, Oct. 25	59	3	7, Jan. 29	Windsor
George IV	1762	1820, Jan. 29	8	0		

SUCCESSION OF GOVERNORS GENERAL LIII IN BENGAL.

<i>Names.</i>	<i>Assumption of the Government.</i>
Alexander Dawson,.....	18 July, 1749
William Fytche... ..	6 July, 1752
Roger Drake.....	10 Aug. 1752
Colonel Robert Clive,.....	27 June, 1758
J. Z. Holwell,	28 Jan. 1769
Henry Vansittart,.....	27 July, 1760
John Spencer,.....	3 Dec. 1764
Lord Clive,.....	3 May, 1765
Harry Verelst,.....	29 Jan. 1767
John Cartier,.....	20 Dec. 1769
Warren Hastings,	13 Apr. 1772
Sir John Macpherson,.....	1 Feb. 1785
Marquis Cornwallis,.....	12 Sept. 1786
Sir John Shore,.....	28 Oct. 1793
Sir Alured Clarke,.....	6 Apr. 1798
Marquis Wellesley,.....	17 May, 1798
Marquis Cornwallis.....	30 July, 1805
Sir Geo. Hilaro Barlow,.....	10 Oct. 1805
Earl of Minto.....	31 July, 1807
Marquis of Hastings,	4 Oct. 1813
John Adam,.....	13 Jan. 1823
Earl Amherst,.....	1 Aug. 1823

COMMANDERS IN CHIEF IN BENGAL.

Brigadier General Carnac, resigned.....	1767
Colonel Richard Smith, Commanding the Force.....	1767
Brigadier General Sir Rt. Baker	1769
Colonel Charles Chapman	1773
Colonel Alexander Champion.....	1774
Lieutenant General John Clavering	1774
Brigadier General Giles Sibbert, Prov. Comd. of the Forces	1777
Lieutenant General Sir Eyre Coote, K. B.....	1779
Lieutenant General Giles Sibbert, (a second time).....	1780
Lieutenant General Sir Robert Sloper, K. B.....	1785
Right Hon'ble Earl Cornwallis, K. G.	1786
Colonel Sir Alexander Mackenzie. ....(tempy)	1790
Colonel Arthur Ahmuty, .....(tempy).....	1793
Major General Sir Robt. Abercromby K. B	1793
Major General Charles Morgan,.....(tempy).....	1797
Major General Sir A. Clarke, K. B	1797
Major General Sir James Craig, K. B. to the Prov. Comd.	1800
Lieutenant General Gerard Lake, (Lord Lake).....	1801
The Most Hon. Chas. Marquis Cornwallis, K. G. (2d time)	1805
Major Genl. W. Dowdeswell, Provincial Comdr. in Chief..	1807
Major General Sir Ewen Baillie, Kt. Provincial Adm.	1807
Lieutenant General George Hewett.....	1807
Major General William St. Leger,.....(tempy).....	1810
Lieutenant General Sir George Nugent, Bt. K. B.	1812
General the Most Noble the Marquess Hastings,	1813
General the Hon'ble Sir Edward Paget, .....13th Jan.	1823
General Viscount Combermere,.....	1825

JUDGES OF THE SUPREME COURT.

LV

CHIEF JUSTICES.

Sir Elijah Impey , Knight,	1774
Sir Robert Chambers , Knight,	1791
Sir John Anstruther , Bart.	1798
Sir Henry Russell , Bart.	1806
Sir Ed. Hyde East , Knight,	1813
Sir R. H. Bossett , Knight,	1823
Sir Christopher Pulteney , Knight,	1824
Sir Charles Edward Grey , Knight,	1825

PLAINEE JUDGES.

Sir Robert Chambers , Knight,	1774
Mr. S. C. Le Maitre ,	1774
Mr. Hyde ,	1774
Sir William Jones , Knight,	1783
Sir William Dunkin , Knight,	1791
Sir James Watson , Knight,	1793
Sir Henry Russell , Knight,	1796
Sir William Barnoughs , Bart,	1806
Sir John Roysds , knight,	
Sir F. Macnaghten , Knight,	1815
Sir Antony Butler , Knight,	1816
Sir John Franks , Knight,	1825

SHERIFFS OF CALCUTTA.

SINCE THE ESTABLISHMENT OF THE SUPREME COURT, IN 1774.

<i>Sheriff.</i>	<i>Deputy.</i>	
James MacRabey, .....	.....	1776
Samuel Montague ,	Samuel Tolfrey ,	1776
William Wed worth ..	Harry Stark ,	1777
John Richardson ,	Stephen Bagshaw ,	1778
Sir John Hadley D'Oyly , Bart. .	Harry Stark ,	1779
Alexander Vaurixtell ...	Harry Stark ,	1780
Herbert Harris ,	Thomas Boileau ,	1781
John Hare ,	Edward Brampton ,	1782
Je emiah Church , ...	Edward Brampton ,	1783
Robert Morse ,	William Hickey ,	1784
Philip Young ,	William Smoult ,	1785
Stephen Cassan , ..	William Smoult ,	1786
Edmund Morris ,	William Smoult ,	1787
William Lawson ,	William Smoult ,	1788
John Wilton ,	William Smoult ,	1789
William Orby Hunter , ..	William Smoult ,	1790
Charles Fuller Martyn ,	William Smoult ,	1791
Anthony Lambert ,	William Smoult ,	1792
William Smoult ,	William Smoult ,	1793
James Duncan ,	John Stapleton ,	1794
Levi Ball ,*	William Hickey ,	1795
Ralph Uvedale ,	James Taylor ,	1796

<i>Sheriff.</i>	<i>Deputy.</i>	
Francis Macnaghten, ..	..... James Taylor, .. .	1797
James Vanzant, .....	.... Donald Macnabb,	1798
Walter Ewer, .....	.... Edward Lloyd,	1799
James Brice, ....	..... Edward Lloyd, .. .	1800
Edward Thoroton, .....	.... William Hickey,	1801
Henry Stone, .....	..... Edward Lloyd,	1802
Edward Benjamin Lewin, .....	..... William Hickey,	1803
Richard Fleming, .....	... James Taylor,	1804
Stephen Laprimauday, .....	..... William Hickey,	1805
Henry Churchill, .....	..... William Hickey,	1806
James Archibald Simpson, .....	..... James Taylor, .. .	1807
William Fairlie, ....	.... William Hickey,	1808
James Archibald Simpson, .....	..... Charles Whalley,	1809
Patrick Moir,	}	1810
Robert Cutler Fergusson,		
Josias Dupre Alexander, .....	..... James Taylor, .. .	1811
John B. Birch, .....	..... Robert M. Thomas,	1812
George Saunders, .....	..... William Scott,	1813
J. H. Ferguson, .....	... James Taylor,	1814
Charles D'Oyly, ....	..... Robert M. Thomas,	1815
J. W. Fulton, .....	..... Benjamin Comberbach, ..	1816
E. C. Macnaghten, .....	.... B. Turner,	1817
G. Templer, .....	.... C. G. Strettell,	1818
P. Maitland, .....	.... W. A. Brewer,	1819
H. Compton, .....	..... William Smoult,	1820
G. Warde, ..	.... C. G. Strettell,	1821
James Calder, .....	.... W. H. Abbott,	1822
W. H. Macnaghten, ..	..... W. H. Smoult,	1823
R. McClintock, .....	..... C. G. Strettell,	1824
W. H. Macnaghten, .....	..... W. H. Smoult,	1825
W. Prinsep, .....	..... B. Waddington,	1826
Trevor Plowden, ...	..... C. G. Strettell,	1827
Browne Roberts .....	..... Charles Hogg,	1828

The Governor General;
 The Vice President, or Deputy Governor.
 The Governor of Madras.
 The Governor of Bombay.
 The Governor of Prince of Wales' Island.
 The Chief Justices of Bengal, Madras, and Bombay.
 The Bishop of Calcutta.
 The Members of the Council, according to their situations in the Council of their respective Presidencies.
 The Puisne Judges of the Supreme Courts of Judicature.
 The Commander in Chief of His Majesty's Naval Forces, and the Commander in Chief of the Army at the several Presidencies, according to relative Rank in their respective services.
 Military and Naval Officers above the rank of Major General.
 All other Persons to take place according to what shall appear to have been the general usage of the several Presidencies.
 The Archdeacons to be considered, as next in Rank to the Senior Merchants.
 All Ladies to take place according to the Rank assigned to their respective Husbands, with the exception of Ladies having precedence in England, who are to take place according to their several Ranks with reference to such precedence, after the Wives of the Members of Council at the Presidencies in India.

RELATIVE RANK.

NAVAL AND MILITARY OFFICERS.

Admirals.....	with.....	Generals
Vice Admirals.....	„	Lieutenant Generals
Rear Admirals	„	Major Generals
Commodore and 1st Captain to Commander in Chief..	„	Brigadier Generals
Captains of 3 years post.....	„	Colonels
Other Post Captains.....	„	Lieutenant Colonels
Commanders.....	„	Majors
Lieutenants	„	Captains

CIVIL & MILITARY SERVANTS.

Senior Merchants.....	above all	Lieutenant Colonels
Junior Merchants.....	„	Majors
Factors.....	„	Captains
Writers	„	Subalterns

MEDICAL AND MILITARY OFFICERS.

Members of the Medical Board..	with	Lieutenant Colonels
Superintending Surgeons.....	„	Majors
Surgeons	„	Captains
Assistant Surgeons.....	„	Lieutenants

General Rule.

*Extract from a Public General Letter from the Honorable
Court of Directors, dated 21st July, 1786.*

Para. 10. Having taken into our consideration, in consequence of a reference from the Presidency of Bombay, the rule of Precedence which ought to be observed whenever there may be occasion for our Civil and Military Servants to act together in a deliberative capacity, for purposes not at present foreseen by us, or not described in our letter of the 21st September last. We hereby direct, that the Senior Civil Servant whatever his rank may be do always preside at such meetings, whether the same be held at the Presidency, or at the subordinate Settlements. With respect to the rest, Members of Council must take rank of all Military Officers; a Senior Merchant of a Lieutenant-Colonel; a Junior Merchant of a Major; Factor of a Captain, and a Writer of a Subaltern.

TABLES OF

Coins, Weights, Measures, &c.

TIME, INTEREST, BATTÀ, EXCHANGE, EXPENSE,
INCOME, WAGES, &c. &c.

Coins, Weights, Measures, Exchange, &c.

The following Remarks from Thornton's East Indian Calculator, an invaluable Work, from which most of the following Tables are extracted, will be the best preface we can offer to this part of our Appendix.

"The account subjoined of Money, Weights, and Measures is almost entirely new. This part of the work cannot be expected to possess equal pretensions to accuracy with the other. The impossibility of attaining that object, under existing circumstances, prevents the Editor from saying more than that it is more correct than preceding accounts, and as perfect as it could be made by a diligent examination of every authentic source of information upon the subject. He has derived great assistance (with permission of the Author) from the *Universal Cambist* of Dr. KELLY, undoubtedly the best and safest authority. The communication he has had with that gentleman, convinces him that implicit reliance cannot be placed upon existing accounts of the Weights and Measures of India; a defect which can only be remedied by the plan adopted, under the authority of Government, with respect to those of other parts of the world, the true proportions of which have been accurately determined by an examination of specimens sent from abroad of the Weights and Measures actually used, accompanied with explanations from the proper authorities on the spot. Accordingly, the Court of Directors of the East India Company have issued orders to their servants in India, to transmit to England verified standards of the Weights and Measures in use throughout their territories, which, when received, are forwarded, for this important and desirable object, to Dr. KELLY, whose talent and qualifications render him the fittest person to be entrusted with the superintendence of this as of the former operation.

"It is obvious that considerable time must elapse before this laborious undertaking can be accomplished. The multiplicity of the different measures of quantity used throughout India, and the confusion which prevails, especially in the interior, with respect to their standard, relative proportions, &c. have been frequently spoken of by travellers, and must greatly embarrass the undertaking. Dr. HENNA states that, in Mysore, almost every Cutchah, or chief town of the district, has Weights and Measures differing widely from those in its neighbourhood. The scales commonly used, he says, are likewise extremely rude and inaccurate, being merely flat baskets suspended from a balanced pole, which is tied to a noose.

"It is remarkable that an attention to this subject is distinctly expressed by the ancient legislator of the Hindoos:—"Let all weights and measures," says MENU, "be well ascertained by the King, and once in six months let him re-examine them."—*Institutes of Hindoo Law*, Chap. VIII. tit. 403."

Omitting fractions, 335 Bengal Sicca Rupees are the equivalent exchange of 350 Madras Siccas, at which the Public Securities are transferrable; and consequently, 350 Madras Siccas (or 100 Star Pagodas, at 8s. each) being the equivalent of £40, 335 Bengal Siccas should give the same sum. But the interest Bills, payable in London, allow £40 for 320 Bengal Siccas only, at 2s. 6d. each, (the Company's rate of Exchange), which is in favour of the receiver of the Bills 37½ Bengal Siccas, or £4. 13s. 9d. sterling, per £100, against the Company.

Again:—335 Bengal Siccas, at 2s. 6d. each, give £41. 17s. 6d., and 350 Madras Siccas, at 2s. 3d. each, (the Company's rate of Exchange), give £39. 7s. 6d.; the former sum being £1. 17s. 6d. *above*, and the latter 12s. 6d. *below*, the nominal equivalent of each, namely £40.

Again:—The gold of the Guinea and Sovereign is of the same standard as that of the Madras Gold Rupee, *viz.* 22 carats fine; and the latter, weighing 180 grains of that gold, exchanges for 15 Silver Rupees of the same weight, which gives 12 grains of gold to each Rupee of Silver, equivalent to 1 grain per Silver Fanam of the late coinage, and 1½ per Silver Anna of the new coinage of that Presidency. Now the Sovereign, weighing clear ¾ of the Madras Gold Rupee, which should fetch, according to the foregoing estimate, a fraction above 80 Rupees, fetches only 6½ Rupees, according to the Company's valuation of 875 Madras Rupees per £100; a difference against the receiver upon this footing of not less than 132 Rupees upon every £100.

The Full Weight of British Coins.

NEW GOLD COIN.		NEW SILVER COIN.	
	dwt. gr.		dwt. gr.
Guinea.....	5 9 ³⁰ / ₁₀₀	A Crown.....	18 4 ¹ / ₄
Double Sovereign.....	10 6 ³ / ₄	Half Crown.....	9 2 ¹ / ₄
Sovereign.....	5 3 ¹ / ₄	Shilling.....	3 15 ³ / ₄
Half Sovereign.....	2 13 ¹ / ₄	Six Pence.....	1 19 ¹ / ₄

Gold is considered the standard metal, and there is no alteration either in weight or fineness from former coinages: the Sovereign, or 20s. piece, being 20-21 parts of the weight and value of a Guinea, and the other pieces in the same proportion.—The silver coins are also of the old standard fineness, of 11 oz. 2 dwt. of pure silver to 18 dwt. of alloy; and 1 lb. troy of this standard is now coined into 66 shillings, instead of 62 shillings, as was formerly the case.

COINS, WEIGHTS, &c.

CALCUTTA IN BENGAL.

COINS.—Accounts are kept here in Sicca Rupees, with their subdivisions, Annas and Pie; 12 Pie make 1 Anna; 16 Annas 1 Rupee and 16 Rupees 1 Gold Mohur. To this currency must all the rest of specie be converted, before any sum can be regularly entered into a merchant's book. The Company keep their accounts in Sicca Rupees which bear a Batta of 16 per Cent. against the Current.

The Coins current are Gold Mohurs, with their subdivisional halves and quarters; Sicca Rupees, halves and quarters; Annas, Pice, (equal to 3 pie) and half Pice. The two last are of copper.

In 1766 the Bengal Gold Mohur weighed 179.66 grains, was of the fineness of 20 Carats, and passed for 14 Silver Rupees. The gold was here overvalued, for it passed in proportion to silver, as 169.45 to 1. In 1769 it was ordered that the Bengal Gold Mohur should weigh 190.773 grains, and in this coinage gold was valued to silver nearly as 14.8 to 1; and, by Regulation 35, Anno 1793, it was directed that the nineteen Sun Gold Mohur should weigh 190.894 grains, and contain $\frac{1}{2}$ of a grain in 100 of alloy, and that it should pass for 16 nineteen Sun Sicca Rupees. Here gold is valued in proportion to silver as 14.85 to 1.

Gold Mohurs are coined only at the mint of Calcutta; at the subordinate mints of Benares and Furruckabad, silver alone is coined. The fineness of both metals is the same as English standard gold, 1 $\frac{1}{2}$. The following statement shews the present weight, fineness, and sterling value of the Coins, reckoning the value of gold at £3. 17s. 10½d. per standard ounce; and silver at 5s. 2d.

	Grains pure	Grains alloy	Grains gross weight	Value. £ s. d.		
Gold Mohur.....	187.651	17.059	204.710	1	13	2½ 2.25
Sicca Rupee.....	175.923	15.893	191.816	0	2	0½ 6.25
Furruckabad Rupee...	165.215	15.019	180.234	0	1	11½ 4.25

By Regulation, 1819, the coinage of the Benares Rupee is discontinued; and the Furruckabad Rupee made the legal coinage of Benares.

It will be observed that the alloy has been increased; a regulation which took place in 1819, whereby much expence is spared in refining. The charge for coining and for refining is the same at all the mints, for silver; namely, 2 per cent, if the bullion be of the standard fineness; but where it differs, a proportion charge of from $\frac{1}{2}$ to $\frac{1}{2}$ per cent. is made for refining.

See also the Assay Report, 1821—BOMBAY.

The standard of the Bengal money has ever been silver. Gold is occasionally coined, but the great bulk of the currency is silver. The most common silver coin is the Rupee of 1 Sicca, or 10 Massa weight.

These Rupees were formerly called Sicca Rupees only during the year after their coinage, when the batta they bore on Current Rupees was 16 per cent; the second this was reduced to 13, and the third and following years the batta was 11 per cent.; they were then called

Sonant or Sunat Rupees But with a view to abolish this distinction, all the Rupees coined of late years by the East India Company, have been dated the nineteenth Sun, that is the 19th year of the Mogul's reign; and by Regulation 35, Anno 1793, it was ordered that the nineteen Sun Sicca Rupees should be received as the legal coin of Bengal, Bahar, and Oriss.

There are various other kinds of Rupees to be met with in Bengal, whose fineness and weight are different, though their denominations are the same. From this, and from the natives frequently punching holes in the Rupees, and filling up the vacancy with base metal, and their wilfully diminishing the weight of the coin after coming from the mint, the currencies of Rupees from the different provinces are of different values. This defect has introduced a custom of employing shroffs or money-changers, whose business is to set a value upon these different currencies, according to every circumstance, either in their favour, or their prejudice. When a sum of Rupees is brought to one of these shroffs, he examines them piece by piece, and arranges them according to their fineness; then by their weight; he then allows for the different legal battas upon Siccas and Sounats; and this done, he values in gross by the Rupees current what the whole are worth; so that the Rupee current is the only thing fixed, by which coin is valued.

A Current Rupee is reckoned at 2s. and a Sicca Rupee of account commonly at 2s. 6d.

A Lac of Rupees is 1,00,000; and a Crore, 100 Lacs, or 1,00,00,000 Rupees; and in accounts, sums are distinguished into Crores, Lacs, and single Rupees, by marks or divisions, as in the foregoing examples.

Cowries, small white glossy shells, are made use of for small payments in the Bazar, and are generally thus reckoned:

4 Cowries	} equal to {	1 Gunda
80 Gundas		1 Pun
4 Puns ..		1 Anna
4 Annas		1 Cahun, which is about $\frac{1}{4}$ of a Rupee

But they rise and fall according to the demand there is for them, and the quantity in the Market.

The following is a Table of the different kinds of Rupees Current at the Presidency, with their Relative Value to each other.

CURRENT RUPEES COMPARED WITH OTHER RUPEES

	R.	A.	P.		R.	A.	P.
100 Current Rupees	86	3	4	100 Sicca Rupees	80	0	0
are equal to	92	9	6	100 Arcot	108	0	0
	90	14	7	100 Bombay	110	0	0
	90	14	7	100 Duss Massa	110	0	0
	91	11	11	100 Mooney Soortee	109	0	0
	91	11	11	100 Mochedan	19	0	0
	90	1	4	100 Old Sonat	111	0	0
	90	1	5	100 Patna Sonat	111	0	0
	83	7	11	100 Sonat Fooley	113	0	0

are equal to
Current Rupees

Sicca Rupees compared with other Rupees.

160 Sicca Rupees	86	3	4
are equal to	93	1	8
	94	13	2
	94	13	2
	93	15	5
	93	15	5
	95	11	0
	95	11	0
	97	6	7

are equal to Sicca Rupees

Sonaut Rupees compared with other Rupees.

	R.	A.	P.		R.	A.	P.
100 Sonaut Rupees are equal to	Sicca Rupees.....	95	11	0	100 Sicca Rupees.....	104	8
	Arcot.....	102	12	5	100 Arcot.....	97	4
	Bombay.....	100	14	7	100 Bombay.....	99	1
	Duss Massa.....	100	14	7	100 Duss Massa.....	99	1
	Mooney Soortee.....	100	13	4	100 Mooney Soortee.....	98	3
	Mochedan.....	100	13	4	100 Mochedan.....	98	3
	Sonaut Fooley.....	98	3	8	100 Sonaut Fooley.....	101	12
	Current Rupees.....	111	0	0	100 Current.....	90	1

are equal to
Sonaut Rupees

Mooney Soortee and Mochedan Rupees compared with other Rupees.

100 Mooney Soortee, or Mochedan Rupees are equal to	Sicca Rupees.....	93	15	5	100 Sicca Rupees.....	103	6
	Arcot.....	100	14	10	100 Arcot.....	99	1
	Bombay.....	99	1	5	100 Bombay.....	100	14
	Duss Massa.....	99	1	5	100 Duss Massa.....	100	14
	Sonaut Fooley.....	96	7	4	100 Sonaut Fooley.....	103	10
	Current.....	109	1	1	100 Current.....	91	11
	Old Sonaut.....	98	3	2	100 Old Sonaut.....	101	13
	Patna Sonaut.....	98	3	2	100 Patna Sonaut.....	101	13

are equal to
Mooney Soortee
Rupees

Weights.—Great Weights are Maunds, Seers Chittacks, and Siccas, thus divided :—

5 Siccas	} are equal to {	1 Chittack.
16 Chittacks		1 Seer.
40 Seers		1 Maund.

There are two Maunds in use here, viz. the Factory Maund, which is 74 lbs. 10 oz. 10.666 drs. avoirdupois ; and the Bazar Maund, which is 10 per cent. better, and is 82 lbs. 2 oz. 2.133 drs

80 Sicca Weight equal to a Calcutta Bazar Seer.

60 Ditto. a Serampore Seer.

82 Ditto..... a Hooghly Ditto

84 Ditto. a Benares Mirzapore ditto

96 Ditto..... an Allahabad and Lucknow ditto.

A Calcutta Factory Seer is equal to 72 Sicca weight, 11 Annas, 2 Puns, 10 Gundas, 3.63 Cowries.

GOLD AND SILVER WEIGHTS.

4 punkos)	} are equal to {	1 dan or grain
4 dans .		1 ruttu
6½ ratties		1 anna
8 ratties		1 massa
10 massas		1 sicca weight-179½ grains troy,
100 ratties		1 tolah [or 6.5706 drs. avoirdupois]
12½ massas		1 tolah
16 annas		1 tolah
166½ ratties		1 mohur
13 28 massas		1 mohur
17 annas..)		1 mohur

The tolah is equal to 224 588 gr. Troy.

MEASURES.

CLOTH MEASURE.

3 jorbes	} make	1 angulla
3 angullas.....		1 gheriah
8 gheriahs ..		1 haut or cubit,--18 inches
2 hauts		1 guz—1 yard

LAND MEASURE.

Land is measured by the haut, or cubit; 5 cubits long and broad is 1 chittack, equal to 45 square feet.

16 chittacks ..	} make.....	1 cottah
20 cottahs. ..		1 biggab
30½ biggahs ..		1 English acre
40 biggahs ..		1 Mad. cawney

LIQUID MEASURE.

5 sicca weight	} make	1 chittack
4 chittacks ..		1 pouah, or pice
4 pouahs		1 seer
40 seers		1 maund
5 seers		1 pussaree, or measure
measure ..		1 bazar maund

GRAIN MEASURE.

5 chittacks ..	}	make	1 koonkee
4 koonkees ..			1 raik
4 raiks			1 pally—9-1 12 lbs. avoird
20 pallies			1 soallee
16 soallees.....			1 khahoon—40 maunds

LONG MEASURE.

3 grains	}	make ..	1 finger
4 fingers			1 hand
3 hands			1 span
2 spans			1 arm or cubit—8 inches
4 arms			1 fathom
1000 fathoms.....			1 coss, or mile, which is one English mile, 1 furlong, 3 poles, and $3\frac{1}{2}$ yards.

FOR GOODS RICKONED BY TALE.

5 particulars	}	make... }	1 gunda
4 gundas, or 20 particulars			1 koorjee, or 1 corge

Madras.

Coins.—According to the old monetary system, accounts were kept at this Presidency in Star Pagodas Fanams, and Cash. The Pagoda weighed 52.56 grains troy, and was commonly valued at 8s. It was divided into 45 Fanams, each Fanam containing 80 Cash. This was the proportion observed by Government, the Bank, and Agency Houses; but in the shops and bazar exchange, the number of Fanams to the Pagoda fluctuated according to circumstances, from 42 to 46 Fanams.

The Gold Coins were the single and double Pagodas; the Silver Coins were the single, double, and 5 Fanam pieces; the one-eighth, quarter, half, 1 and 2 Rupees; and quarter and half Pagodas; the Copper Coins consisted of 1, 5, 10, 20, and 40 Cashpieces.

According to the new currency, fixed by proclamation, dated Fort St. George, 7th January, 1813, the Silver Rupee constitutes the standard coin of this Presidency. The public accounts are accordingly converted from the Star Pagoda (the coinage of which is discontinued) into the Madras Rupee, at the exchange of 350 Rupees per 100 Star Pagodas. All Government transactions are now concluded in Rupees.

Bombay.

Coins.—Accounts are kept at Bombay in Rupees of 4 quarters and 400 Reas.

			£s.	d.	q.	d.	p.
2 reas	}	make	1 urdee.....	0	0	0	60
4 reas			1 doogany, or single pice..	0	0	1	20
6 reas, or 3 urdees			1 doorea	0	0	1	80
8 reas, or 4 urdees			1 fuddea, or double pice ..	0	0	2	40
3 fuddeas, or pice.....			1 anna	0	0	1	3 50
12, pice, or 4 annas			1 quarter rupee	0	0	7	2
25 pice, or 8 annas.....			1 half rupee	0	1	3	
50 pice, or 16 annas			1 rupee	0	2	6	
5 rupees			1 pauncha.....	0	12	6	
3 paunchas, or 15 rupees			1 gold mohur	1	17	6	

The annas and reas are imaginary money.

Remarks on the Coins of Bombay.

SILVER.—The old Bombay Rupee is the same as was coined at Surat under the Mogul Government. It weighed 178.314 grains, and contained 1.24 per Cent. of alloy. By an ancient agreement with the Nabob of Surat, the Rupee of both Governments was to circulate through both at an equal value; while they mutually pledged themselves to keep up the Coin to its exact standard of weight and fineness. The Nabob, however, did not keep to this agreement; for his Rupees were found soon afterwards to contain, instead of 1.24 per Cent. of alloy, no less than 10 12, and even 15 per Cent. The consequence of this was, that all the Bombay Rupees were carried to Surat to be recoined. This mint was entirely stopped in its silver coinage for more than twenty years, and the circulation of silver was occupied by the Surat Rupee.

In this situation of things the merchants could not afford to coin their bullion here, and therefore Bombay was long without a silver coinage of its own; when Government in 1800 ordered the Surat Rupee to be struck in this mint, and since that time the Rupee has been kept at an equal value in both mints. In both the Silver Rupee weighs 179 grains, and contains 7.97 per Cent. of alloy.

GOLD.—In the year 1774 the Gold Mohur was made of the same weight as the Silver Rupee. It was ordered to be of the fineness of a Venetian, and to pass for 15 Silver Rupees. In this coinage, therefore, 14.9 grains of silver represented one grain of gold; for such is the proportion between the quantity of gold in this Gold Mohur, and the silver in 15 old Bombay Rupees. When the Surat silver currency had occupied the circulation, this proportion between gold and silver was quite destroyed; so that gold coined according to the regulation of 1774, was now exchanged for no more than thirteen times its weight in silver, and often for much less.

In order to remedy this, and to bring back the Coins of gold and silver to nearly their ancient proportions, and their relative value in the market, it was ordered in 1800, that the Gold Mohur should be of the weight as the Silver Rupee, that it should contain the same quantity of alloy, and that it should pass for 15 Rupees.

WEIGHTS.—The English weights being in common use here, and at all the other Presidencies, the following account of their relative proportions may be found useful.

The two principal weights established in Great Britain are the avoirdupois and troy weight; the last is again divided into diamond and money weights; the grain is understood to be a grain of wheat, gathered in the middle of the ear.

Avoirdupois Weights.

3 scruples	} make ..	1 dram
16 drams		1 ounce
16 ounces		1 pound
28 pounds		1 quart
4 quarters		1 Cwt.
20 Cwt.		1 ton

Comparison between Troy and Avoirdupois

175 troy lbs.....	} make ..	{	144 avoird. lbs.
175 troy ounces.....			192 avoird. oz.
1 troy lb.....			5760 grains
1 avoird. lb.....			7000 grains
1 avoird. oz.....			437½ grains
1 troy. oz..			480 grains

Troy Weights.

24 grains	} make ..	{	1 penny wt.
20 penny wts.			1 ounce
12 ounces.....			1 pound *

The moneyers have a peculiar subdivision of the grain troy thus:

24 blanks.	} make ..	{	1 periot
20 periot.			1 droit
24 droits			1 mite
20 mites			1 grain

Diamond Weights.

Are carats, each carat being divided into 4 grains or 64 parts. The ounce troy contains 150 such carats ; therefore this carat is 3½ grains troy ; hence 5 diamond grains are equal to 4 gold grains.

The other weights in use at this Presidency are the under-mentioned :—

Silver Weights.

6 chows	} make ..	{	1 goonze, or gr.
2½ goonzes			1 vall
40 valls			1 tola, or rupee
24 tolas			1 seer
32½ tolas			1 lb. troy

Silver is commonly sold from 96 to 100 single pice per tola but computation in money are made by fuddeas, or double pice. The tola equals in weight the silver rupee.

The Bombay great weights are Pice, Seers, Maunds, and Candies, thus divided :—

			lbs. oz. drs
30 pice...	} make... {	1 seer. ....avoidsupois..	0 11 32
40 seers		1 maund.....	28 0 0
20 maunds		1 candy	560 0 6

Although the above represent the commonly received standard of gross weights at Bombay, yet there are a great number of commodities which are not governed by them, but sold by the Surat Maund, which, notwithstanding it is said to contain only 40 seers, is sometimes 41, 42, 43, through all the intermediate gradations up to 46 ; nor is the Candy uniformly confined to 20 Maunds.

*M E A S U R E S.**Long Measure.*

18 inches or tuso..	} make.. {	1 haut or cubit
26 inches.....		1 guz

The English yard of 36 inches is in common use.

N. B. Piece goods, and a few other articles are sold by the

Salt Measure,

100 baskets..... } make .. { 1 nna— $2\frac{1}{2}$ tons
 16 annas } { 1 rash—40 tons

Dry Measure.

2 tipreos } make .. { 1 seer
 4 seers..... } { 1 adowley, or pily
 16 adowlies } { 1 parah
 8 parahs } { 1 candy

Batty Measure.

2 tiurees } make .. { 1 seer
 $7\frac{1}{2}$ seers } { 1 adowley
 20 adowlies..... } { 1 parah*
 $6\frac{1}{4}$ parahs..... } { 1 candy
 25 parahs..... } { 1 moorah†
 4 candies } { 1 moorah

* Equal to 34lbs. 8 oz. 12 drs.

† Equal to 863lbs. 12 oz. 12 drs.

A bag of rice weighs 6 maunds, or 163 lbs. and is Madras Mds, 6 5 30 4.

A Bombay candy is Do. 22 3 8 or equal to 25 bushels.

Pearls have here, as at Madras, a real and a nominal weight;—

Real Weight.

4 annas..... } make .. { 1 quarter
 4 quarters. } { 1 ruttee
 24 ruttees } { 1 tank

The tank equals 72 grains troy.

Nominal Weight,

16 buddams } make .. { 1 docra
 25 docras } { 1 quarter
 4 quarters } { 1 chow

The nominal standard is 1 tank to 330 chow.

Rule for reducing the real to the nominal weight:—Multiply the square of the number of tanks by 330. and divide by the number of pearls; the quotient is the number of Bombay chow.

By the Cutcha weight are sold Jaggery, Sugar, Tamarinds, Turmeric, Ginger, Mustard, Capsicum, Betel nut, Assafoetida, Garlic, Spices, Pepper, Cardamoms, Saudal-wood, Wool, Silk, Cotton, Thread, Ropes, Honey, Wax, Lac, Oil, Ghee, &c. The two latter are frequently sold by measure.

BENCOOLEN.

(On the Island of Sumatra.)

COINS.—Accounts are kept in Dollars, sometimes called Reals, reckoned at 5s. sterling.

2 satallies. } equal to { 1 Sooka
 4 Sookas } { 1 Dollar or Real

WEIGHTS.—The Chinese Pecul is used in the Bazar. The Bahar weighs 560 lbs. avoirdupois. The Taleis 26 dwts. 12 grs troy.

MEASURES.—The Coyang dry measure contains 800 Bamboos, each Bamboo equal to an English wine gallon.

China and Canton.

Coins.—Accounts are kept in Tals, Mace, Candarines, and Cash, thus divided:—10 Cash, 1 Candarine; 10 Candarines, 1 Mace; 10 Mace, 1 Tale.

There is but one kind of money made in China, which is called Petty, or Cash; it is of a base metal, cast, not coined, and very brittle; it is round, about the size of an English farthing, marked on one side with Chinese characters, rather raised at the edges, with a square hole in the middle. They are usually strung a hundred in a string; but they rise and fall according to the quantity in the market, varying from 750 to 1000 Cash for a Tale. Their chief use is in making small payments amongst the lower classes of the people.

Spanish dollars are the principal coin current, but other silver coins are occasionally met with. For small change they cut the coins into pieces, and weigh them, for which purpose every merchant carries scales and weights with him, put up in small portable wooden cases; they are made somewhat after the plan of the English steel yards, and are called by the Chinese a dotchin. For the purpose of cutting the silver, they have a pair of scissors; and some are so dexterous, that they will cut the quantity required, without having occasion to cut a second time. All dollars which pass through the Hong Merchants' hands bear their stamp, or chop; so that by frequent exchanges, the dollars become soon mutilated, and are then cut up for small change, or melted into ingots. All duties are paid in sycee or pure silver.

In the East India Company's accounts the Tale is reckoned at 6s. 8d. sterling; but its intrinsic value is according to the price paid for silver in London.

WEIGHTS—The great weights are the Pecul, Catty, and Tale thus divided:—

		lbs.	oz.	drs
16 Tales..	} equal to	1 Catty..	15	5.3213
100 Catties..		1 Pecul..	133	5.5351

All goods are weighed at China; likewise provision, as milk, fowls, hogs, &c.

In delivering a cargo, English weights and scales are used, and afterwards turned into China Peculs and Catties. The weights and scales are brought from Canton, care should be taken that the beam is not longer on one side than the other, and that there be holes or notches at each end of the beam, by which they can, by turning the scales in one or other, diminish or increase the weight, as they please.

The weights are in generally light, and are made of iron, by, as have been found by weighing iron balls, raw silk, &c. Many of their dotchins are loaded in the beam. And it is particularly necessary to pay attention to the weights, when they are apt to jerk the scale down, or pull it to himself, and he does not weight, and that often erroneous. If a person is weighing a cargo, will take the trouble of putting in the weights himself, and not trusting the scales, the benefit that will be derived by the cargo

Gold and silver are also weighed by the Tale and Catty; 100 Tales are reckoned to weigh 120 oz. 16. dwts. troy, which make the tale equal to 579.84 grains.

The foregoing Weights are sometimes otherwise denominated by the natives; the Catty is called Gin; the Tale, Lyang; the Blace, Tchen; the Candarine, Fwen; and the Cash, Lis.

Gold is purchased in ingots of a determined weight, which the English call Shoes of Gold; the largest weigh ten Tales, and the gold is reckoned 94 Touch, though it may be only 92 or 93.

The Chinese arithmetic is mechanical. To find the aggregate of numbers, a machine is in universal use with all descriptions of people. By this machine, which is called a swanpan, arithmetical operations are rendered palpable. It consists of a frame of wood, about an inch deep, and of various sizes, from 4 to 12 inches long, by 2 to 6 broad, divided into two compartments by a bar down the middle through this bar at right angles are inserted a number of parallel wires, and on each wire; in one compartment are five moveable balls, and in the other, two. These wires may be considered as the ascending and descending power of a numeration table, proceeding in a tenfold proportion, so that if a ball upon any of the wires in the larger compartment be placed against the middle bar, and called unity, or one; a ball on the next wire above it will represent ten; and one on the next, one hundred: so also, a ball on the wire next below that expressing unity, will be one-tenth; the next lower, one hundredth; and the balls on the corresponding wires in the smaller compartment will be five, fifty, five hundred, five-tenths, five hundredths, five thousandths; the value or power of each of these in the smaller division, being always five times as much as those in the larger. This system, from its apparent ease and simplicity, is much admired, but is subject to error; and a person commonly conversant with arithmetic, will make more progress, and be more correct, than the most skilful of the Chinese with the swanpan.

MEASURES — The long measure in use at Canton is called the coid or cobre: it is divided into ten punts, and is equal to 14.625 English inches. There are several measures answering to our foot.

Eng. Inches

The Foot of the Mathematical Tribunal is equal to 13 125

The Builder's Foot, called Cougpu..... 12 7

The Tailors' and Tradesmen's Foot..... 13 33

The Foot used by Engineers..... 12 65

The Li contains 180 fathoms each of ten feet of the last-mentioned length, which make the Li 1,897 English feet; and 192½ Lis measure a mean degree of the meridian, nearly: but the European Missionaries divide the degree into 200 Lis, each Li 1,826 English feet, which makes the degree 69.166 English miles.

THE CONJURER.

OR A SMALL UNIVERSAL TABLE.

TO ANSWER A GREAT VARIETY OF PURPOSES AND PARTICULARLY THE FOLLOWING.

- 1 It shows the simple interest of any sum of money for any rate & time.
- 2 It reduces Current Rupees into Sicca Rupees.
- 3 It reduces Sicca Rupees into Current Rupees.
- 4 It reduces Factory Weight into Bazar Weight.
- 5 It reduces Bazar Weight into Factory Weight.
- 6 It reduces Bazar Weight into Tons, &c.
- 7 It reduces Tons into Bazar Weight.
- 8 It reduces Factory Weight into Tons, &c.
- 9 It reduces Tons into Factory Weight.

THE TABLE, AND MULTIPLIERS TO BE USED WITH THE TABLE.

0007500000	1 For Interest Mult. by the Rate and Time.	
0006666666	2 For Curt. Rupees to Sicca, better done by the Pen.	
0005833333	3 For Sicca Rupees to Current ditto.	
0005000000	4 For Factory Wt. into Bazar Wt. Mt. by	1000 1-11
1004166666	5 For Bazar Weight into Factory Wt. by	1220
0003333333	6 For Bazar Weight into Tons by	44
0002500000	7 For Tons into Bazar Weight by	30000 3-11
0001666666	8 For Factory Weight into Tons by	40
0000833333	9 For Tons into Factory Weight by	36000

EXAMPLES.

1st. What is the Interest of 50000 Rupees for 6 months and 3 days at 6 per cent. per annum.
 $50000 \times 6 \times 6 \text{ months } 3 \text{ days} = 1830000$

Multiply the Principal 50,000 by 6 the rate. Or divide 1830000 by per cent. gives 300,000; and 300,000 by 12 the quotient is 152500 6 months and 3 days, you get 1830000 and cutting off the for which collect from the Table. two right hand figures

Opposite 1 is 0000833,333 the Answer is Rs. 1525
 Ditto 8 is 000666,666 as before.
 Ditto 3 is 00025,000

Answer, Rupees 1525.

2d. To reduce Current Rupees into Sicca Rupees, is best done by the Pen, as the multiplier would be too great to be of any use with the Table.

By the Pen, suppose 10000 Current Rupees to be reduced to Sicca Rupees, Multiply by 25 and divided by 29,—thus 10000×25
 ————— = Sa. Rs. 8620 11 0

the answer required 29

3d. To reduce Sicca Rupees to Current Rupees—Multiply by 116 and cut off the two right hand figures, the product will be the Answer.

Thus $1000 \times 116 = 116,000$ or 1160 Current Rupees the Answer.

4th. To reduce Factory Weight to Bazar Weight—Multiply by 1000, 1-11 and collect from the Table.—Thus suppose 1000 Factory Maunds were required to be reduced to Bazar Maunds, &c.

$1000 \times 1000, 1-11 = 1090909,$

Or thus by the Pen.

Opposite 1 is 0000833.833

Ditto 9 is 00075.000

Ditto 9 is 000,750

Ditto 9 is 0,007

Divide 10909.09 by 12

the Quotient 909.09 is the

answer as before. Note; two

figures must be always cut

off to the right when dividing by 12

Answer Bazar Weight 909.090

Or Bazar maunds....909 3sr. 10 chattaeks

5th. To reduce Bazar Maunds to Factory Weight—multiply by 1320 and collect from the Table. Thus suppose 1000 Bazar Maunds were required to be reduced to Factory Maunds, &c.

$1000 \text{ Baz. Mds.} \times 1320 = 1320000$

Or thus by the Pen, 132000, Divided by 12

Opposite 1 is 0000833.333

Ditto 3 is 000250.000

Ditto 2 is 00016.666

Gives 110000 cut off the two right-hand figures, the answer is 11000 Factory Maunds as before.

Answer Factory Maunds. 1100

6th. To reduce Bazar Maunds into Tons multiply by 44 and collect from the Table. Thus suppose 1000 Bazar Maunds were to be reduced to Tons, &c.

$1000 \times 44 = 44000$

Opposite 1 is ... 00033,333

Ditto 1 is .. 0003,333

Answer Tons 36.666

Or 36 tons 13 cwt. 37½ lb.

Or thus by the Pen, 44000 Divided by 12 gives 3666,666 cut off the two righthand figures and you get 36,666 or 36 Tons 13 cwt. 37½ lb. the answer as before

7th To reduce tons to Bazar Maunds. multiply by 30000, 3-11 and collect from the Table.—Suppose 100 tons.

$100 \times 30000, 3-11 = 3272727, 27, \&c.$

Opposite 3 is 0002500.000

Ditto 2 is 000166.666

Ditto 7 is 00058,333

Ditto 2 is 0001,666

Ditto 7 is 000,583

Ditto 2 is 00,016

Ditto 7 is 0,005

Or without the Table to save the addition

Divide 32727,272 by 12

gives 2727,272 or 2727 Bazar Maunds 10 fr. 15 ch.

Answer Bazar Maunds 2727,272

Or 2727 10 seer 15 chattaeks

LXXVI COINS, WEIGHTS, MEASURES, EXCHANGE, &c.

8th. To reduce Factory Maunds into Tons, multiply by 40 and collect from the Table. Thus suppose 3000 Factory Maunds.

$$3000 \times 40 = 120000$$

Opposite 1 is	000083.333	| Or divide 1200.00 by 12 the answer is 100 tons as before.
Ditto 2 is	00016.666	

Answer Tons 100

9th. To reduce Tons into Factory Maunds, &c. multiply by 36000 and collect from the Table. Thus suppose 100 Tons

$$100 \times 36000 = 3600000$$

Opposite 3 is	0002500
Ditto 6 is	000500

Answer Factory Mds. 3000

| Or without the Table.—Divide by 12 and you have	36000.00
	—————
	12 = 3000 Factory Maunds.
| The Answer as before	

It may be observed that in most instances the operation by the Pen, will be found much shorter than by any set of Tables whatever. But the object of Tables is not altogether the saving of time they are intended rather as Checks on Calculations by the Pen, into which errors may sometimes creep. One Table only, has been used here for all the above different operations, in order to save the trouble of references to different Tables, which would take up more time, and the Tables more space. This has been effected by means of easy multipliers adopted for each subject. The Cyphers on the left hand of the figures in the Table are merely intended as guides to preserve at all times, the due number of places of figures to be taken out which must be always equal, including the Cyphers, to the number of places in the given product, with three places more to the right to answer for fractional party which is fully explained by the examples.

TIME TABLE.

No. 1.—Shews the number of days from any given day in one month to the same day of any other month. It must be observed that in Leap Year, if the end of the month of February be included in the time, one day must be added. If it be desired to find the number of days from a given day in one month to a different day in and ther, the difference between the dates must be added to, or subtracted from (as the case may be) the amount. For Example:—To find the number of days between the 5th of January and 12th of Nov. :—

From 5th of January to 5th of November - - 304 Days.

From 5th to 12th of November - - - - - 7

311

If it be Leap Year, add - - - - 1

Answer - - - 312

No. 2.—Shews the decimal parts for each and all the days in the twelfth part of a year, consisting of 365 $\frac{1}{4}$ days.

TIME, No. 1.

Number of Days from one Month to another.

Between	January	February	March	April	May	June	July	August	September	October	November	December
January..	365	334	306	275	245	214	184	153	122	92	61	31
February	31	365	337	306	276	245	215	184	153	123	92	62
March....	59	28	365	334	304	273	243	212	181	151	120	90
April....	9	59	31	365	335	304	274	243	212	192	151	121
May....	2	89	61	30	365	334	304	273	242	212	181	151
June....	51	120	92	61	365	335	304	273	243	212	182	152
July....	81	150	122	91	61	30	365	334	303	273	242	212
August..	212	181	153	122	92	61	31	365	334	304	273	243
September	243	212	184	153	123	92	62	31	365	335	304	274
October..	273	24	214	183	153	122	92	61	30	365	334	304
November	304	27	245	214	184	153	123	92	61	31	365	335
December.	334	308	275	244	214	183	153	122	91	61	30	365

TIME, No. 2.

Decimal Parts for Days in the Twelfth Part of a Year.

Days.	D. P.	Days.	D. P.	Days.	D. P.	Days	D. P.
1	.033	9	.296	17	.558	25	.821
2	.066	10	.328	18	.591	26	.854
3	.098	11	.361	19	.624	27	.887
4	.131	12	.394	20	.657	28	.92
5	.164	13	.427	21	.69	29	.953
6	.197	14	.46	22	.723	30	.986
7	.23	15	.493	23	.656		
8	.263	16	.526	24	.748		

NUMBER OF DAYS FROM 1ST JAN. TO THE END OF THE YEAR

Days.	Jan- ary	Febru- ary	March	April	May	June	July	Aug- ust	Sept- ember	Octo- ber	Nov.	Dec.
1	31	60	91	121	152	182	213	244	274	305	335	365
2	32	61	92	122	153	183	214	245	275	306	336	366
3	33	62	93	123	154	184	215	246	276	307	337	367
4	34	63	94	124	155	185	216	247	277	308	338	368
5	35	64	95	125	156	186	217	248	278	309	339	369
6	36	65	96	126	157	187	218	249	279	310	340	370
7	37	66	97	127	158	188	219	250	280	311	341	371
8	38	67	98	128	159	189	220	251	281	312	342	372
9	39	68	99	129	160	190	221	252	282	313	343	373
10	40	69	100	130	161	191	222	253	283	314	344	374
11	41	70	101	131	162	192	223	254	284	315	345	375
12	42	71	102	132	163	193	224	255	285	316	346	376
13	43	72	103	133	164	194	225	256	286	317	347	377
14	44	73	104	134	165	195	226	257	287	318	348	378
15	45	74	105	135	166	196	227	258	288	319	349	379
16	46	75	106	136	167	197	228	259	289	320	350	380
17	47	76	107	137	168	198	229	260	290	321	351	381
18	48	77	108	138	169	199	230	261	291	322	352	382
19	49	78	109	139	170	200	231	262	292	323	353	383
20	50	79	110	140	171	201	232	263	293	324	354	384
21	51	80	111	141	172	202	233	264	294	325	355	385
22	52	81	112	142	173	203	234	265	295	326	356	386
23	53	82	113	143	174	204	235	266	296	327	357	387
24	54	83	114	144	175	205	236	267	297	328	358	388
25	55	84	115	145	176	206	237	268	298	329	359	389
26	56	85	116	146	177	207	238	269	299	330	360	390
27	57	86	117	147	178	208	239	270	300	331	361	391
28	58	87	118	148	179	209	240	271	301	332	362	392
29	59	88	119	149	180	210	241	272	302	333	363	393
30	60	89	120	150	181	211	242	273	303	334	364	394
31	61	90	121	151	182	212	243	274	304	335	365	395

In Leap Years one day must be added after the 28th of February.

THE USE OF THE FOREGOING TABLE.

I. To find the Number of Days from the end of the Year to any Day in any Month of the year following. - *Rule:* Opposite the given day in the margin look under the given month, which will shew the number of Days required: Thus from 31st December till 18th August following are 230 Days, and to 30th October, 303 Days.

II. To find the Number of Days from any particular day to the end of the Year. - Suppose 27th July. From the Days in a Year.

Take the Number answering to 27th July viz. 208

Remainder 157 Days required

III. To find the Number of Days from any Day in one Month to any Day in another Month—Suppose from 5th April to 28th November. - *Rule:* Take the difference between the Numbers Corresponding to those Days.

28th November 334
5th April 59

Answer..... 277

IV. To find the Number of Days between any Day in one Year to any Day in the Year following. - Suppose from 21st August 1822 to 21st May 1823. - (See Rules 1 and 2.) From 365 Days in a Year.

Take the Number of 21st August 233

232 Days in 1822

Add the Number of 21st May 147

Total..... 279 Days required,

A TABLE

SHEWING THE INCREASE OF COMPOUND INTEREST AT SEVERAL RATES PER CENT.

RATES PER CENT.	A SUM BECOMES.											
	Twice as much in about.		4 times as much in about.		8 times as much in about.		16 times as much in about.		32 times as much in about.		64 times as much in about.	
	Years	Days	Years	Days	Years	Days	Years	Days	Years	Days	Years	Days
5	14	71	28	148	42	22	54	296	71	5	85	79
6	11	326 $\frac{2}{3}$	23	280 $\frac{1}{2}$	35	250	47	211 $\frac{2}{3}$	59	173 $\frac{1}{3}$	71	135
7	10	87 $\frac{1}{2}$	20	174 $\frac{2}{3}$	30	261 $\frac{1}{2}$	40	348 $\frac{2}{3}$	51	70 $\frac{1}{2}$	61	157 $\frac{1}{2}$
8	9	24 $\frac{1}{2}$	18	41 $\frac{1}{2}$	27	62 $\frac{1}{2}$	36	9	45	11 $\frac{1}{2}$	54	134 $\frac{1}{2}$
9	8	17 $\frac{1}{2}$	16	30 $\frac{1}{2}$	24	45 $\frac{1}{2}$	32	60 $\frac{1}{2}$	40	75 $\frac{1}{2}$	48	90 $\frac{1}{2}$
10	7	96 $\frac{1}{4}$	14	192	21	288	29	19	36	115	43	211
11	6	230 $\frac{1}{2}$	13	96	19	326 $\frac{1}{2}$	26	192	33	57 $\frac{1}{2}$	39	288
12	6	40	12	80	18	120	24	160	30	200	36	240

Examples What will 1 Rupee amount to, put out to Compound Interest for 280 years at 7 per Cent per Annum?
Answer. To about 5,24,288 Rupees; out at Compound Interest for 5 years, 153 days—200 years being 19 times the period of doubling, and 5 years' 153 days, over it.

Tables of Exchange.

SICCA RUPEES INTO SONAT.

Sicca Rupees			Sonaut Rupees				Sonaut Rupees			Sicca Rupees			
R	A	P	R	A	P	D	R	A	R	R	A	P	D
10000			10450	4	0	865	00000			95689	10	5	793
500 0			5225	4	0	432	50000			47844	13	2	897
40 0			4180	12	9	946	40000			3827	13	9	518
30000			3135	5	7	459	30000			28706	14	4	138
20000			20900	14	4	973	20000			19137	14	10	759
10000			10450	7	2	486	10000			9568	15	5	379
5000			5225	3	7	243	5000			478	7	8	690
4000			4180	2	10	595	4000			387	9	4	552
3000			3135	2	1	946	3000			2870	11	0	44
2000			2090	1	5	297	2000			1913	12	8	276
1000			1045	0	8	649	1000			956	14	4	138
500			522	8	4	324	500			478	7	2	069
400			418	0	3	459	400			382	12	1	655
300			313	8	2	595	300			287	1	1	241
200			209	0	1	730	200			191	6	0	828
100			104	8	0	865	100			95	11	0	44
50			52	4	0	432	50			47	13	6	207
40			4	12	9	946	40			38	4	4	966
30			31	5	7	459	30			28	11	3	724
20			20	14	4	973	20			19	2	2	483
10			10	7	2	486	10			9	9	1	241
5			5	3	7	243	5			4	12	6	62
4			4	2	10	595	4			3	13	2	897
3			3	2		946	3			2	13	1	17
2			2		5	297	2			1	14	7	248
1			1	0	8	649	1				15	3	724
				12	6	486					11	5	793
				8	4	324					7	7	862
				4	2	162					3	9	931
				3	1	622					2	10	48
				2	1	081					1	10	966
				1	0	541						1	183
				0	9	40						8	612
				0	6	270						5	741
				0	3	135						2	871
				0	2	000						1	94
				0	1	045						0	957

Table of Exchange.

Compares the relative value of Exchanges between London and Calcutta, computed according to the two modes in use in Calcutta, viz. that of assigning a given quantity of Sterling Money to the Sicca Rupee, and that of adding a given ratio of Premium to the value in Sicca Rupees of English Money calculated at the Exchange of 2s. 6d.

PART 1.				PART 2.			
Where the rate per Sa. Rs. is fixed				Where the ratio of Premium is fixed.			
Rate per single Sa. Rupee.		Equivalent rate per cent. of premium on the par Exchange.		Rates of premium on the par Exchange.		Equivalent Rate per single Sa. Rupee.	
S.	D.	per cent.	D P	per cent.	S	D.	D. P.
2	6	0	600	1	2	5	60
2	5 $\frac{1}{4}$	0	640	2	2	5	11
2	5 $\frac{1}{2}$	1	694	3	2	5	12
2	5 $\frac{3}{4}$	2	764	4	2	4	84
2	5	3	448	5	2	4	57
2	4 $\frac{3}{4}$	4	347	6	2	4	50
2	4 $\frac{1}{2}$	5	263	7	2	4	03
2	4 $\frac{1}{4}$	6	194	8	2	3	77
2	4	7	142	9	2	3	52
2	3 $\frac{3}{4}$	8	109	10	2	3	27
2	3 $\frac{1}{2}$	9	60	11	2	3	07
2	3 $\frac{1}{4}$	10	97	12	2	2	78
2	3	11	111	13	2	2	54
2	2 $\frac{3}{4}$	12	149	14	2	2	31
2	2 $\frac{1}{2}$	13	207	15	2	2	08
2	2 $\frac{1}{4}$	14	285	16	2	1	86
2	2	15	384	17	2	1	64
2	1 $\frac{3}{4}$	16	504	18	2	1	42
2	1 $\frac{1}{2}$	17	647	19	2	1	21
2	1 $\frac{1}{4}$	18	811	20	2	1	—
2	1	20	—	21	2	0	79
2	0 $\frac{3}{4}$	21	212	22	2	0	59
2	0 $\frac{1}{2}$	22	448	23	2	0	39
2	0 $\frac{1}{4}$	23	711	24	2	0	19
2	0	25	—	25	2	0	—
1	11 $\frac{1}{4}$	26	315	26	1	11	80
1	11 $\frac{1}{2}$	27	659	27	1	11	61
1	11 $\frac{1}{4}$	29	032	28	1	11	43
1	11	30	434	29	1	11	25
1	10 $\frac{3}{4}$	31	868	30	1	11	07
1	10 $\frac{1}{2}$	33	333	31	1	10	90
1	10 $\frac{1}{4}$	34	831	32	1	10	72
1	10	36	563	33	1	10	55
1	9 $\frac{3}{4}$	37	431	34	1	10	38
1	9 $\frac{1}{2}$	38	538	35	1	10	22
1	9 $\frac{1}{4}$	41	832	36	1	10	05
1	9	42	—	37	1	9	89
				38	1	9	72

SICCA RUPES IN TO SONAT.

SICCA.			SONAT.		
Rs.	As.	Ps.	Rs.	As.	Ps.
10	0	0	0	7	2
9	0	0	9	6	5
8	0	0	8	5	7
7	0	0	7	4	11
6	0	0	6	4	3
5	0	0	5	3	7
4	0	0	4	2	10
3	0	0	3	2	1
2	0	0	2	1	5
1	0	0	1	0	8
—	12	0	—	12	6
—	8	0	—	8	4
—	4	0	—	4	2
—	3	0	—	3	1
—	2	0	—	2	1
—	1	0	—	1	0
—	—	9	—	—	9
—	—	6	—	—	0
—	—	3	—	—	3
—	—	2	—	—	2
—	—	1	—	—	1

SONAT RUPEES IN TO SICCA.

SONAT.			SICCA.		
10	As.	Ps.	Rs.	As.	Ps.
9	0	0	9	9	1
8	0	0	8	9	8
7	0	0	7	10	5
6	0	0	6	11	1
5	0	0	5	11	5
4	0	0	4	12	6
3	0	0	3	13	2
2	0	0	2	13	11
1	0	0	1	14	7
—	0	0	—	15	3
—	12	0	—	11	5
—	8	0	—	7	7
—	4	0	—	3	9
—	3	0	—	2	10
—	2	0	—	1	11
—	1	0	—	—	8
—	—	9	—	—	5
—	—	6	—	—	2
—	—	3	—	—	1
—	—	2	—	—	—
—	—	1	—	—	—

TABLE No. I.

Expense, Income or Wages, from 1 to 10 Rupees per Month. for a Month of 30 Days, shewing the Amount per Day.

Days	1	2.	3	4	5	6	7	8	9	10
1	R.A.P. 0 0 6	R.A.P. 0 1 0	R.A.P. 0 1 7	R.A.P. 0 2 1	R.A.P. 0 2 8	R.A.P. 0 3 5	R.A.P. 0 4 3	R.A.P. 0 5 0	R.A.P. 0 5 7	R.A.P. 0 6 4
2	R.A.P. 0 0 7	R.A.P. 0 1 1	R.A.P. 0 1 8	R.A.P. 0 2 2	R.A.P. 0 2 9	R.A.P. 0 3 6	R.A.P. 0 4 4	R.A.P. 0 5 1	R.A.P. 0 5 8	R.A.P. 0 6 5
3	R.A.P. 0 0 8	R.A.P. 0 1 2	R.A.P. 0 1 9	R.A.P. 0 2 3	R.A.P. 0 3 0	R.A.P. 0 3 7	R.A.P. 0 4 5	R.A.P. 0 5 2	R.A.P. 0 5 9	R.A.P. 0 6 6
4	R.A.P. 0 0 9	R.A.P. 0 1 3	R.A.P. 0 2 0	R.A.P. 0 2 4	R.A.P. 0 3 1	R.A.P. 0 3 8	R.A.P. 0 4 6	R.A.P. 0 5 3	R.A.P. 0 6 0	R.A.P. 0 6 7
5	R.A.P. 0 1 0	R.A.P. 0 1 4	R.A.P. 0 2 1	R.A.P. 0 2 5	R.A.P. 0 3 2	R.A.P. 0 3 9	R.A.P. 0 4 7	R.A.P. 0 5 4	R.A.P. 0 6 1	R.A.P. 0 6 8
6	R.A.P. 0 1 1	R.A.P. 0 1 5	R.A.P. 0 2 2	R.A.P. 0 2 6	R.A.P. 0 3 3	R.A.P. 0 4 0	R.A.P. 0 4 8	R.A.P. 0 5 5	R.A.P. 0 6 2	R.A.P. 0 6 9
7	R.A.P. 0 1 2	R.A.P. 0 1 6	R.A.P. 0 2 3	R.A.P. 0 2 7	R.A.P. 0 3 4	R.A.P. 0 4 1	R.A.P. 0 4 9	R.A.P. 0 5 6	R.A.P. 0 6 3	R.A.P. 0 7 0
8	R.A.P. 0 1 3	R.A.P. 0 1 7	R.A.P. 0 2 4	R.A.P. 0 2 8	R.A.P. 0 3 5	R.A.P. 0 4 2	R.A.P. 0 5 0	R.A.P. 0 5 7	R.A.P. 0 6 4	R.A.P. 0 7 1
9	R.A.P. 0 1 4	R.A.P. 0 1 8	R.A.P. 0 2 5	R.A.P. 0 2 9	R.A.P. 0 3 6	R.A.P. 0 4 3	R.A.P. 0 5 1	R.A.P. 0 5 8	R.A.P. 0 6 5	R.A.P. 0 7 2
10	R.A.P. 0 1 5	R.A.P. 0 1 9	R.A.P. 0 2 6	R.A.P. 0 3 0	R.A.P. 0 3 7	R.A.P. 0 4 4	R.A.P. 0 5 2	R.A.P. 0 5 9	R.A.P. 0 6 6	R.A.P. 0 7 3
11	R.A.P. 0 1 6	R.A.P. 0 2 0	R.A.P. 0 2 7	R.A.P. 0 3 1	R.A.P. 0 3 8	R.A.P. 0 4 5	R.A.P. 0 5 3	R.A.P. 0 6 0	R.A.P. 0 6 7	R.A.P. 0 7 4
12	R.A.P. 0 1 7	R.A.P. 0 2 1	R.A.P. 0 2 8	R.A.P. 0 3 2	R.A.P. 0 3 9	R.A.P. 0 4 6	R.A.P. 0 5 4	R.A.P. 0 6 1	R.A.P. 0 6 8	R.A.P. 0 7 5
13	R.A.P. 0 1 8	R.A.P. 0 2 2	R.A.P. 0 2 9	R.A.P. 0 3 3	R.A.P. 0 4 0	R.A.P. 0 4 7	R.A.P. 0 5 5	R.A.P. 0 6 2	R.A.P. 0 6 9	R.A.P. 0 7 6
14	R.A.P. 0 1 9	R.A.P. 0 2 3	R.A.P. 0 3 0	R.A.P. 0 3 4	R.A.P. 0 4 1	R.A.P. 0 4 8	R.A.P. 0 5 6	R.A.P. 0 6 3	R.A.P. 0 7 0	R.A.P. 0 7 7
15	R.A.P. 0 2 0	R.A.P. 0 2 4	R.A.P. 0 3 1	R.A.P. 0 3 5	R.A.P. 0 4 2	R.A.P. 0 4 9	R.A.P. 0 5 7	R.A.P. 0 6 4	R.A.P. 0 7 1	R.A.P. 0 7 8
16	R.A.P. 0 2 1	R.A.P. 0 2 5	R.A.P. 0 3 2	R.A.P. 0 3 6	R.A.P. 0 4 3	R.A.P. 0 5 0	R.A.P. 0 5 8	R.A.P. 0 6 5	R.A.P. 0 7 2	R.A.P. 0 7 9
17	R.A.P. 0 2 2	R.A.P. 0 2 6	R.A.P. 0 3 3	R.A.P. 0 3 7	R.A.P. 0 4 4	R.A.P. 0 5 1	R.A.P. 0 5 9	R.A.P. 0 6 6	R.A.P. 0 7 3	R.A.P. 0 8 0
18	R.A.P. 0 2 3	R.A.P. 0 2 7	R.A.P. 0 3 4	R.A.P. 0 3 8	R.A.P. 0 4 5	R.A.P. 0 5 2	R.A.P. 0 6 0	R.A.P. 0 6 7	R.A.P. 0 7 4	R.A.P. 0 8 1
19	R.A.P. 0 2 4	R.A.P. 0 2 8	R.A.P. 0 3 5	R.A.P. 0 3 9	R.A.P. 0 4 6	R.A.P. 0 5 3	R.A.P. 0 6 1	R.A.P. 0 6 8	R.A.P. 0 7 5	R.A.P. 0 8 2
20	R.A.P. 0 2 5	R.A.P. 0 2 9	R.A.P. 0 3 6	R.A.P. 0 4 0	R.A.P. 0 4 7	R.A.P. 0 5 4	R.A.P. 0 6 2	R.A.P. 0 6 9	R.A.P. 0 7 6	R.A.P. 0 8 3
21	R.A.P. 0 2 6	R.A.P. 0 3 0	R.A.P. 0 3 7	R.A.P. 0 4 1	R.A.P. 0 4 8	R.A.P. 0 5 5	R.A.P. 0 6 3	R.A.P. 0 7 0	R.A.P. 0 7 7	R.A.P. 0 8 4
22	R.A.P. 0 2 7	R.A.P. 0 3 1	R.A.P. 0 3 8	R.A.P. 0 4 2	R.A.P. 0 4 9	R.A.P. 0 5 6	R.A.P. 0 6 4	R.A.P. 0 7 1	R.A.P. 0 7 8	R.A.P. 0 8 5
23	R.A.P. 0 2 8	R.A.P. 0 3 2	R.A.P. 0 3 9	R.A.P. 0 4 3	R.A.P. 0 5 0	R.A.P. 0 5 7	R.A.P. 0 6 5	R.A.P. 0 7 2	R.A.P. 0 7 9	R.A.P. 0 8 6
24	R.A.P. 0 2 9	R.A.P. 0 3 3	R.A.P. 0 4 0	R.A.P. 0 4 4	R.A.P. 0 5 1	R.A.P. 0 5 8	R.A.P. 0 6 6	R.A.P. 0 7 3	R.A.P. 0 8 0	R.A.P. 0 8 7
25	R.A.P. 0 3 0	R.A.P. 0 3 4	R.A.P. 0 4 1	R.A.P. 0 4 5	R.A.P. 0 5 2	R.A.P. 0 5 9	R.A.P. 0 6 7	R.A.P. 0 7 4	R.A.P. 0 8 1	R.A.P. 0 8 8
26	R.A.P. 0 3 1	R.A.P. 0 3 5	R.A.P. 0 4 2	R.A.P. 0 4 6	R.A.P. 0 5 3	R.A.P. 0 6 0	R.A.P. 0 6 8	R.A.P. 0 7 5	R.A.P. 0 8 2	R.A.P. 0 8 9
27	R.A.P. 0 3 2	R.A.P. 0 3 6	R.A.P. 0 4 3	R.A.P. 0 4 7	R.A.P. 0 5 4	R.A.P. 0 6 1	R.A.P. 0 6 9	R.A.P. 0 7 6	R.A.P. 0 8 3	R.A.P. 0 9 0
28	R.A.P. 0 3 3	R.A.P. 0 3 7	R.A.P. 0 4 4	R.A.P. 0 4 8	R.A.P. 0 5 5	R.A.P. 0 6 2	R.A.P. 0 7 0	R.A.P. 0 7 7	R.A.P. 0 8 4	R.A.P. 0 9 1
29	R.A.P. 0 3 4	R.A.P. 0 3 8	R.A.P. 0 4 5	R.A.P. 0 4 9	R.A.P. 0 5 6	R.A.P. 0 6 3	R.A.P. 0 7 1	R.A.P. 0 7 8	R.A.P. 0 8 5	R.A.P. 0 9 2
30	R.A.P. 0 3 5	R.A.P. 0 3 9	R.A.P. 0 4 6	R.A.P. 0 5 0	R.A.P. 0 5 7	R.A.P. 0 6 4	R.A.P. 0 7 2	R.A.P. 0 7 9	R.A.P. 0 8 6	R.A.P. 0 9 3

TABLE No. II.

Expense, Income or Wages, from 1 to 10 Rupees per Month, for a Month of 31 Days, shewing the Amount per Day.

Day	1	2	3	4	5	6	7	8	9	10	Days
1	R.A.P. 006	R.A.P. 001	R.A.P. 001	R.A.P. 002	R.A.P. 002	R.A.P. 003	R.A.P. 013	R.A.P. 004	R.A.P. 004	R.A.P. 005	1
2	R.A.P. 007	R.A.P. 002	R.A.P. 003	R.A.P. 004	R.A.P. 005	R.A.P. 006	R.A.P. 014	R.A.P. 005	R.A.P. 006	R.A.P. 007	2
3	R.A.P. 008	R.A.P. 003	R.A.P. 004	R.A.P. 005	R.A.P. 006	R.A.P. 007	R.A.P. 015	R.A.P. 006	R.A.P. 007	R.A.P. 008	3
4	R.A.P. 009	R.A.P. 004	R.A.P. 005	R.A.P. 006	R.A.P. 007	R.A.P. 008	R.A.P. 016	R.A.P. 007	R.A.P. 008	R.A.P. 009	4
5	R.A.P. 010	R.A.P. 005	R.A.P. 006	R.A.P. 007	R.A.P. 008	R.A.P. 009	R.A.P. 017	R.A.P. 008	R.A.P. 009	R.A.P. 010	5
6	R.A.P. 011	R.A.P. 006	R.A.P. 007	R.A.P. 008	R.A.P. 009	R.A.P. 010	R.A.P. 018	R.A.P. 009	R.A.P. 010	R.A.P. 011	6
7	R.A.P. 012	R.A.P. 007	R.A.P. 008	R.A.P. 009	R.A.P. 010	R.A.P. 011	R.A.P. 019	R.A.P. 010	R.A.P. 011	R.A.P. 012	7
8	R.A.P. 013	R.A.P. 008	R.A.P. 009	R.A.P. 010	R.A.P. 011	R.A.P. 012	R.A.P. 020	R.A.P. 011	R.A.P. 012	R.A.P. 013	8
9	R.A.P. 014	R.A.P. 009	R.A.P. 010	R.A.P. 011	R.A.P. 012	R.A.P. 013	R.A.P. 021	R.A.P. 012	R.A.P. 013	R.A.P. 014	9
10	R.A.P. 015	R.A.P. 010	R.A.P. 011	R.A.P. 012	R.A.P. 013	R.A.P. 014	R.A.P. 022	R.A.P. 013	R.A.P. 014	R.A.P. 015	10
11	R.A.P. 016	R.A.P. 011	R.A.P. 012	R.A.P. 013	R.A.P. 014	R.A.P. 015	R.A.P. 023	R.A.P. 014	R.A.P. 015	R.A.P. 016	11
12	R.A.P. 017	R.A.P. 012	R.A.P. 013	R.A.P. 014	R.A.P. 015	R.A.P. 016	R.A.P. 024	R.A.P. 015	R.A.P. 016	R.A.P. 017	12
13	R.A.P. 018	R.A.P. 013	R.A.P. 014	R.A.P. 015	R.A.P. 016	R.A.P. 017	R.A.P. 025	R.A.P. 016	R.A.P. 017	R.A.P. 018	13
14	R.A.P. 019	R.A.P. 014	R.A.P. 015	R.A.P. 016	R.A.P. 017	R.A.P. 018	R.A.P. 026	R.A.P. 017	R.A.P. 018	R.A.P. 019	14
15	R.A.P. 020	R.A.P. 015	R.A.P. 016	R.A.P. 017	R.A.P. 018	R.A.P. 019	R.A.P. 027	R.A.P. 018	R.A.P. 019	R.A.P. 020	15
16	R.A.P. 021	R.A.P. 016	R.A.P. 017	R.A.P. 018	R.A.P. 019	R.A.P. 020	R.A.P. 028	R.A.P. 019	R.A.P. 020	R.A.P. 021	16
17	R.A.P. 022	R.A.P. 017	R.A.P. 018	R.A.P. 019	R.A.P. 020	R.A.P. 021	R.A.P. 029	R.A.P. 020	R.A.P. 021	R.A.P. 022	17
18	R.A.P. 023	R.A.P. 018	R.A.P. 019	R.A.P. 020	R.A.P. 021	R.A.P. 022	R.A.P. 030	R.A.P. 021	R.A.P. 022	R.A.P. 023	18
19	R.A.P. 024	R.A.P. 019	R.A.P. 020	R.A.P. 021	R.A.P. 022	R.A.P. 023	R.A.P. 031	R.A.P. 022	R.A.P. 023	R.A.P. 024	19
20	R.A.P. 025	R.A.P. 020	R.A.P. 021	R.A.P. 022	R.A.P. 023	R.A.P. 024	R.A.P. 032	R.A.P. 023	R.A.P. 024	R.A.P. 025	20
21	R.A.P. 026	R.A.P. 021	R.A.P. 022	R.A.P. 023	R.A.P. 024	R.A.P. 025	R.A.P. 033	R.A.P. 024	R.A.P. 025	R.A.P. 026	21
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23	R.A.P. 028	R.A.P. 023	R.A.P. 024	R.A.P. 025	R.A.P. 026	R.A.P. 027	R.A.P. 035	R.A.P. 026	R.A.P. 027	R.A.P. 028	23
24	R.A.P. 029	R.A.P. 024	R.A.P. 025	R.A.P. 026	R.A.P. 027	R.A.P. 028	R.A.P. 036	R.A.P. 027	R.A.P. 028	R.A.P. 029	24
25	R.A.P. 030	R.A.P. 025	R.A.P. 026	R.A.P. 027	R.A.P. 028	R.A.P. 029	R.A.P. 037	R.A.P. 028	R.A.P. 029	R.A.P. 030	25
26	R.A.P. 031	R.A.P. 026	R.A.P. 027	R.A.P. 028	R.A.P. 029	R.A.P. 030	R.A.P. 038	R.A.P. 029	R.A.P. 030	R.A.P. 031	26
27	R.A.P. 032	R.A.P. 027	R.A.P. 028	R.A.P. 029	R.A.P. 030	R.A.P. 031	R.A.P. 039	R.A.P. 030	R.A.P. 031	R.A.P. 032	27
28	R.A.P. 033	R.A.P. 028	R.A.P. 029	R.A.P. 030	R.A.P. 031	R.A.P. 032	R.A.P. 040	R.A.P. 031	R.A.P. 032	R.A.P. 033	28
29	R.A.P. 034	R.A.P. 029	R.A.P. 030	R.A.P. 031	R.A.P. 032	R.A.P. 033	R.A.P. 041	R.A.P. 032	R.A.P. 033	R.A.P. 034	29
30	R.A.P. 035	R.A.P. 030	R.A.P. 031	R.A.P. 032	R.A.P. 033	R.A.P. 034	R.A.P. 042	R.A.P. 033	R.A.P. 034	R.A.P. 035	30
31	R.A.P. 036	R.A.P. 031	R.A.P. 032	R.A.P. 033	R.A.P. 034	R.A.P. 035	R.A.P. 043	R.A.P. 034	R.A.P. 035	R.A.P. 036	31

THE
A P P E N D I X.

PART I.

Acts of Parliament relating to India.

ABSTRACT OF THE ACT

53 GEO. III. CHAP. 255.

For continuing to the EAST INDIA COMPANY, for a further Term the Possession of the British Territories in India together with certain exclusive Privileges; for establishing further Regulations for the Government of the said Territories, and the better Administrations of Justice within the same; and for regulating the Trade to and from the places within the Limits of the said Company's Charter.—July 21, 1823.

(EXPIRES, 10TH APRIL 1831.)

ACCOUNTS. Distinct accounts to be kept of the Company's territorial, political, and commercial affairs, § 64.—This principle to be attended to in accounts to be laid before parliament, § 65.—Accounts, abstracts, and statements may be required by the board of commissioners, to be prepared by the directors, § 78.

ACTIONS. In actions for unlawful arrest of persons found in the East-Indies, defendants may plead the general issue, § 123.—Proof to lie on the plaintiff, and if verdict be given for defendant, plaintiff shall pay treble costs, § 123.—Limitation of actions to three years, § 124.

ADMIRALTY. Jurisdiction of the king's court extended, § 110.

ADVOCATE GENERAL. May exhibit informations to the king's courts in matters of revenue, § 100.—May file informations in king's courts for debt due to his majesty's, § 111.

APPEAL. Where one would lie to the sudder dewanny adawlut, or local court, British subjects may appeal to his majesty's court, § 197.—Such appeal not to bar the jurisdiction of the king's courts.—The plaintiff may sue there at his election, § 107.

ARCHDEACONS. The king empowered to constitute, by letters patent three archdeacons.—Their salaries (£2,000 per ann) to be paid out of the territorial revenues, § 49.—To commence on taking office, and cease with functions, § 50.—Warrant for letters patent to be countersigned by president of the board, § 53.—His majesty may grant them pensions (£800 per ann) after discharging functions in India for fifteen years, § 54.

ARMY. Generals and colonels, and lieutenant-colonels commanding regiments, may return to India, after five years absence, with consent of the directors and the board though their absence may not have been occasioned by sickness, infirmity, or accident, § 84.—Governments in India may make laws, regulations, and articles of war, for the native troops, and to hold courts-martial, § 96.—Former laws, articles of war, and established usages confirmed, § 97.

ASSAULTS. Justices of peace in the provinces shall have jurisdiction in case of assault and trespass committed by British subjects on the natives of India.—Convictions removable by certiorari, and subject to provisions of 33 Geo. III. c. 52, § 105.

BALLOT. (See Votes.)

BILLS OF EXCHANGE. To be paid out of home profits, § 57.

BISHOP OF LONDON. Vested with visitatorial jurisdiction over the East-India Company's College in England, § 45.

BISHOP OF INDIA. His majesty may establish a bishoprick for the British territories in the East Indies, § 99.—Salary to commence on taking office, and

cease with functions, § 50.—Jurisdiction or function limited by letters patent, § 51.—His majesty may grant such ecclesiastical jurisdiction as he may find necessary, § 52.—Warrant for letters patent to be counter-signed by president of the board, § 53.—His majesty may grant pensions to bishops (£1,500 per annum) having discharged their functions in India for fifteen years, § 54.

BOARD OF COMMISSIONERS. Special licenses for the continent of Asia, between the Indus and Malacca, or Islands north of the Equator, or Bencoolen, to be at the discretion of the directors, subject to the board, who are to record their reasons, § 11.—Licenses for other places more north than 11 degrees south latitude, and between 64 and 150 degrees east longitude, to be granted by the board, who are to frame rules for the same; and in cases not falling within the rules, are to record the special circumstances and communicate the same to the directors, § 12.—Approval by the board, of duties imposed in India, necessary to their validity, § 25.—To grant licences to south Sea whalers to sail within certain limits, § 32.—No such ship under 350 tons to sail without license from the board, § 32.—Powers with regard to individuals proceeding to India, (See Persons going to India.)—To have full power and controul over all colleges and seminaries, abroad and at home, § 42, 43, (See Colleges.)—President to countersign warrant for letters patent, respecting bishoprick or archdeaconries, § 53.—Duties in India on Company's and private trade goods considered as territorial revenue, and subject to the controul of the board, § 67.—To have controul over the appropriation of the territorial revenues (except sums issued in India to make good home payments on account of territorial charges of loans to India to commercial purposes), § 68.—Court of directors to deliver to the board copies of proceedings, and of despatches received relating to the appropriation of revenue and loans to investment, § 69.—No despatches relative thereto to be sent to India till approved by the board, § 70.—The board to return despatches with all reasonable dispatch, not exceeding two months, § 71.—Proceedings of the board may be signed by chief or assistant secretary, § 72.—Secret committee directors not to disclose despatches sent from the presidencies, relative to war, peace or negotiations, until authorized by the board, § 73.—Board may require abstract accounts, and statements to be prepared by the directors, § 78.—Directors not to fill up vacancies in India without approbation of the board, § 81.—Restoration of servants, civil or military, suspended or removed by the government abroad, not to be valid without consent of the board, § 83.—Gratuities above £600 must be confirmed by the board, § 88.—No duty or tax imposed by local governments valid, till sanctioned by the directors and approved by the board, § 93.

CERTIFICATE. Counterfeiting certificate of licences, or attested copies thereof, punishable with fine and imprisonment, § 120.

CHINA. Exclusive trade with China to continue in the Company, together with the trade in tea, during further term, subject to the provisions of former acts, § 2.

CHOSSES IN ACTION. Stealing chosses in action within the jurisdiction of king's courts punishable like stealing goods, § 114.

COINS. Counterfeiting current coins, punishable with transportation, § 116.—Uttering counterfeit coin, punishable;—first offence, six months; second, two years imprisonment; third, transportation for life, § 117.—Certificate or former conviction in the courts sufficient evidence of conviction, § 118.—Having more than five pieces of counterfeit coin, without lawful excuse, punishable by one or three months imprisonment, § 119.

COLLEGES AND SEMINARIES. In India to be subject to board of commissioners, § 42.—Provisions for schools public lectures, or other literary institutions in India for the benefit of the natives, to be regulated by the governor general in council, subject to the controul of the board; but appointments to offices therein, to be made by local governments, § 43.

COLLEGE AND MILITARY SEMINARY. In England directors with approbation of the board, to make rules and regulations for the same.—Directors may make representations respecting alterations or additions by the board, § 41.—Bishop of London to exercise visitatorial jurisdiction, § 45.—No person to be appointed a writer unless he shall have kept four terms and shall produce a certificate of conformity to rules, § 46.—Establishment of officers in the college and military seminary, and the principal appointments therein, to be subject to the controul of the board, § 47.—Principal and professors exempt from parochial residence, § 48.

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COMMISSIONERS FOR AFFAIRS OF INDIA. (See board of Commissioners.)

COURTS. (See king's courts, provincial courts)

DEBT. Interest of India debt to be defrayed out of territorial revenues.--- Territorial or bond debt to be liquidated, as directors with approbation of the board, shall direct, § 55.---Debt of the company (except principal of bond debt) to be paid out of home profits.---Indian debt, or bond debt at home, in what case to be reduced out of home profits, § 57.---Surplus of territorial revenues and home profits applicable to payment of certain debts, § 59.---If the debts, after reduction, shall be again increased beyond certain sums, reduction again to take place, § 60.---So much of 33 Geo. III. c. 52, as relates to the payment of a sum into the Exchequer, the recovery thereof, or to the payment into the bank, repealed, § 61.

DEBTS. Justices of peace to have jurisdiction in cases of small debts due to natives from British subjects, § 106.---Debts due to his majesty to be recovered by information, filed in the king's courts by the Company's advocate general, § 111

DIRECTORS, COURT OF.---Ships in private trade not to go within certain limits without license from them, § 11.---To give special licenses of course for principal settlements, § 15.---Special licenses for the continent of Asia, between the Indus and Malacca, or islands north of the Equator, or Bencoolen, to be at their discretion, subject to the controul of the board, who are to record their reasons, § 16.---No duties imposed in India to be valid till sanctioned by the directors, § 25.---To grant licences to South Sea Whalers to go to certain places, § 32.---Powers of the court with regard to individuals going to India. (*See persons going to India*).---To deliver to the board copies of all proceeding and of despatches received, relating to the appropriation of revenue and loans to investments § 69.---No despatches relative thereto to be sent to India, till approved by the board, § 70.---Secret committee of directors not to disclose despatches sent from the presidencies, relative to war, peace or negotiations, until authorized by the board, § 73.---Secret committee to take oath prescribed, § 74.---In case of equality of votes in general court or courts of directors the question to be considered as rejected: except in cases of two or more candidates for office which are to be determined by lot, § 77.---Board may require accounts, abstracts and statements to be prepared by directors, § 78.---Directors to fill up vacancies of Governors and Commanders in Chief, to His Majesty's approbation but this is not to affect the right of directors to recall, § 80.---Directors not to supply vacancies in India without approbation of the board § 81.---No gratuity made by them above £600 to be good, unless confirmed by the board, § 88.---Empowered to grant superannuations to Company's servants in England, § 93.---No duty or tax imposed by local governments to be valid till sanctioned by directors, with the approbation of the board, § 98.

DIVIDEND of 10 per cent. to be paid out of home profits, till separate fund exhausted, and then 10½ per cent § 57, 62.---To be provided for before home profits liable to territorial charges, &c § 58.

DUTIES. Goods exported or imported by the Company to be subject to the same duties as those in private trade § 24.---No duties imposed in India to be valid till sanctioned by the directors and approved by the board, § 25.---Duty to Company on private trade, granted by 33 Geo. III. c. 52, repealed; but such repeal not to extend to goods imported into the port of London and deposited in the Company's warehouse, nor to import from China; and not to affect engagements of the Company with Duties in India on goods of the Company to be debited to commerce; and, together with duties on private trade goods, to be considered as territorial revenue, and to be subject to the board, § 67.---Government at Fort William, Madras, Bombay, and Prince of Wales Island, may impose duties of custom and other taxes on places and persons within the jurisdiction of the Courts established by the King's charter at those places, in the same manner as in places without such jurisdiction, § 98.---No such duty or tax to be valid, till sanctioned by the directors, with the approbation of the board § 10.---Governor General and Governors in Council may make laws and regulations respecting such duties, and impose fines and forfeiture for non payment thereof, § 99.

EAST-INDIA COMPANY to retain government of former territorial acquisitions, and others lately made, during further term, § 1.---To retain the exclusive trade with China, and the trade in Tea, during a further term, subject to certain regulations, § 2.---The term and the exclusive trade to cease and be determined, on the expiration of three years, notice by parliament, at any time

after 10th April 1831, and payment of what is due from the public to the Company; but the Company's corporation not to be determined thereby, nor their right to trade in common with others, § 3, 4.—None but the Company, or persons by their license, to trade in Tea; nor to export military stores to certain places. § 8, 9.—Company to defray salaries and pensions of bishops and archdeacons, § 49, 54.—Application of the Company's territorial revenue. *See (Territorial Revenues).*—Application of their home profits. *(See home profits.)*—Nothing in this act to affect the right of the Company, § 95 *(See Duties.)*

EAST INDIA DOCK COMPANY. Rules granted by 43 and 46 Geo. III. to be paid before goods are delivered to the owners or consignees; and if not paid before the goods are cleared, the East India Dock Company may send them to the Company's ware-houses to be sold, and the rates shall be deducted from the purchase money § 28, 29.

* **ECCLESIASTICAL ESTABLISHMENT** *(See Archdeacons, Bishop.)*

EQUIPMENTS AND VOYAGE Allowances to persons proceeding to India, § 89, viz.

Govt. Gen. of Bengal	£5,000	Puisne Judges there	1,000
Members of Council there	1,200	Governor of Fort St. Geo.	3,000
Commander-in-Chief of all forces		Members of Council there	2,000
in India	2,500	Commander-in-Chief there	2,000
Chief Justice of the Supreme Court			
of Fort William	1,500		
Chief Justice of the Supreme Court		Governor of Prince of Wales Is.	
at Madras	1,200	land	1,200
Puisne Judges there	1,000	Recorder there	1,000
Governor of Bombay	2,500		
Members of Council there	1,000	The Bishop	1,200
Commander-in-Chief there	1,500	Archdeacons	500
Recorder there	1,000		

ESTABLISHMENTS. Expenses of, to be defrayed out of territorial revenues, § 55.

EXPORTS. Military stores not to be exported but to certain places, and by licensed persons.

FORCES. Maintenance of, to be defrayed out of territorial revenues, § 55.—Payment of the king's troops by the Company, not to exceed 20,000 men, unless greater number sent on their requisition, § 57.

FORGERY Punishable with transportation 115.

GOVERNOR GENERAL IN COUNCIL to regulate provision for schools, public lectures, or other literary institutions for the benefit of the natives; but subject to the board of Commissioners, § 43.

GOVERNOR GENERAL AND GOVERNORS IN COUNCIL to be appointed by the directors, subject to his majesty's approbation, § 80.—Salaries, when to commence, and allowances for equipment and voyage, § 89.—May impose customs of duties and taxes, on places and persons within the jurisdiction of the company, established by the king's charter in the same manner as in places without such jurisdiction; but not valid, till sanctioned by the directors, with the approbation of the board, § 78.—May make laws and regulations respecting such duties and taxes, and impose fines and forfeitures for non-payment thereof, § 49.—May send home persons residing in India without license, without subjecting them to further punishment, § 104.

GRATUITY. None above £600 to be good, unless confirmed by the board, § 88.

HOME PROFITS. The profits of the Company in Great Britain to be applied, 1st. in paying bills of exchange; 2d in paying debts, except principal of bond-debt; 3d in paying dividend of 10 per cent till separate fund exhausted, and then 10½ per cent; 2d, in reduction of Indian debt or bond debt at home, § 57.—Home profits not liable to territorial charges, till after dividend provided; except to bills and certificates for value received in India, and to interest and sinking fund on loan of 1812 from the public to the company.—If home funds insufficient, after dividend, to discharge bills drawn for the interest of existing debt deficiency to be paid as parliament shall direct.—Monies received at home on credit of bills drawn on territorial funds, or for advances in India, to be applied to payment of territorial charges in Europe. If commercial profits at home be not sufficient in any year for dividend, the deficiency to be made good out of surplus territorial revenues of preceding year, § 58.—Application of surplus home profits, § 59, 60.

IMPORTS. Navigation act not to prevent the importation of goods, the produce of any places within the charter, except Tea, from any other places within the charter except China. § 7.—Goods imported in private-trade to be brought to some of the ports in the United Kingdom which shall have been declared at by order in council. § 10.—Articles manufactured of silk, hair and cotton.

JUSTICES OF PEACE may qualify, by taking the oaths in any court of justice within the provinces. § 111.—In the provinces shall have jurisdiction in cases of small debts due to natives from British Subjects, and in cases of assault and trespass, committed by British subjects on the natives of India.—§ 105, 106.—Copy of conviction and proceedings to be sent to the government.—Fines to be paid to the magistrates convictions removable by certiorari, and subject to provisions of 33 Geo. III. cap 52. § 105.

THE KING may establish a bishop and three archdeacons in India by letters patent, which shall limit such bishop's jurisdiction and function.—§ 49, 51, 52.—Warrant for letters patent to be countersigned by the president of the board of commissioners. § 53.—His Majesty may grant pensions to bishop and archdeacons, who shall have discharged their functions in India for 15 years. § 54.—His approbation necessary to render valid the appointment of Governor or Commander-in-Chief by directors. § 80.—Nothing in this act to prejudice the King's sovereignty.—Debts due to his majesty recoverable in the King's courts, § 111.

KING'S COURT to hold sessions four times in every year, for trying criminal offences. § 102.—Advocate general may exhibit informations to the King's courts in matters of revenue. § 100.—For misdemeanors committed by British subjects more than 100 miles from a presidency, informations may be filed *ex officio*, and prosecuted, as in Court of King's Bench in England. § 103.—Jurisdiction of the King's courts not to be varied by appeal from the Sudder Dewany Adawlut or local court, to his Majesty's court. § 107.—Annually jurisdiction of King's courts extended. § 110.—Information to be filed therein by the Company's advocate general for debts due to his Majesty. § 111.

LICENSE. None but the Company, or persons obtaining their special leave by license in writing, to trade in tea; nor to export military stores to certain places. § 8, 9.—Ships in private-trade not to go within certain limits, nor to any places except principal settlements, without a license from director.—Directors to give licenses of course for principal settlements.—Special licenses for the continent of Asia, between the Indus and Malacca, or islands north of the Equator, or Bencoolen, to be at the discretion of the directors, subject to the control of the board, who are to record their reasons. § 11.—Licenses for other places more north than 11 degrees south latitude, and between 51 and 150 degrees east longitude, to be granted by the board, who are to frame rules for the same; and in cases not falling within the rules, the special circumstances are to be recorded, and communicated to the directors. § 12.—South Sea whalers to have license from the board to sail within certain limits; and no such ship under 100 tons to sail beyond the Cape of Good Hope or Straits of Magellan, without license.—South Sea whalers not to go to certain place without license from the Directors. § 12.—Penalties on unlicensed persons trading to or going within the limits of the Company's charter, otherwise than allowed by this act. § 40.—Provision for summary conviction and punishment of British subjects being in India without license, or exceeding the terms of their license.—Not to prevent such British subjects from being prosecuted for misdemeanors, or sent home; but not on account of residence previous to conviction. § 101.—Persons residing in India which license may be sent home without being afterwards prosecuted. § 101.—Persons counterfeiting licenses, or certificates, or attested copies thereof, punishable with fine and imprisonment. § 120.

LOCAL CIVIL JUDICATURES to have jurisdiction over British subjects residing or trading, or occupying immovable property, more than ten miles from the presidencies. Where an appeal would lie therefrom to the Sudder Dewany Adawlut or local court; British subjects may appeal to His Majesty's court, § 107.

LOCAL GOVERNMENTS in India, to have the appointments of officers in public schools, lectureships, and institutions for the benefit of the natives. § 43.—To carry sentence of transportation into execution. § 121.

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NATIVE IN INDIA. May recover small debts due to them from British subjects, before a justice of the peace § 106.—Natives, in company's service subject to the provincial courts, 109.—Not to be transported for any offence to a place more than 30 degrees north or 25 degrees south lat. § 121.

NAVIGATION ACT. Not to prevent the importation of goods, the produce of places within the charter, except tea, from any other places within the charter except China, § 7.

OATH to be taken by the secret committee of directors, and by persons employed in preparing or transcribing secret dispatches, sent or received from India, § 74, 75.—Title of this act to be inserted in the director's oath, § 76.—Oath of justices of peace may be taken in a court of justice within the provinces, § 112.—Persons taking false oaths guilty of perjury, and punishable according to the laws of England, § 122.

OFFICERS AND OFFICES. Oath of secrecy to be taken by persons employed in preparing or transcribing secret dispatches sent to or received from India, § 75.—Period of service necessary for qualification of civil officers; viz. place of more than £1,500 per annum may be given after four years' service in India of more than 3,000 per annum, after seven years of more than 4,000 per annum (including the council) after ten years. § 62.—Restoration of civil and military servants, suspended or removed by the government abroad, not to be valid without the consent of the board. § 83.—Generals and colonels, and lieutenant-colonels commanding regiments, may return to India, after five years' absence, with consent of directors and the board, though their absence may not have been occasioned by sickness, infirmity, or inevitable accident, § 81.—Restored civil servants to take precedence according to their seniority at the time of their departure from India. § 85.—Servants of the Company may waive their right to precedence, in order to be appointed to boards, courts, or other official establishments. § 85.—(See *Army, Board of Commissioners, Directors, Governor General, Salaries, Superannuations.*)

ORDER IN COUNCIL to declare what ports in the United Kingdom are fit for the deposit of goods imported in private-trade, § 10.

PARLIAMENT to give three years' notice of the expiration of term, any time after 10th April 1813; Notice by the Speaker to be deemed a due notice, § 3, 5.—Copies of regulation abroad to be laid annually with accounts before parliament, and Accounts superannuations in the next sessions, § 66, 94.

PASSAGE MONEY (See *Equipment and Voyage.*)

PENSIONS. (*Superannuations.*)

PERJURY. Persons taking false oaths guilty of perjury; and persons suborning, liable to the penalties of perjury, according to the laws of England, § 122.

PERSONS GOING TO INDIA, OR RESIDING THERE. When the court of directors refuse permission to any persons to proceed to the East-Indies, applications to be transmitted to the board; who may direct certificates to be granted by the directors, authorizing such person to proceed to any of the principal settlements. § 33.—Directors may make representations thereon to the board, § 31.—Persons proceeding to the East Indies to be subject to the regulations of the local governments, § 35.—Governments in India may declare certificates and licences to be void, if it shall appear to them that the persons to whom they have been granted have forfeited the claim to countenance and protection.—Persons not to be prosecuted for residing without a licence, until two months after notice of order, § 35.—Governments in India not to sanction the residence of his majesty's subjects at their several presidencies, without the authority of directors, except under special circumstances, § 37.—Board of Commissioners may authorize any persons to proceed to, and reside within the limits of the charter, except between the Indus and Malacca, and islands north of the equator, Bencoolen and China, § 38.—His Majesty's subjects authorized for lawful purpose, to go to and reside at places without 11 deg. south lat and 64 and 150 deg. east long. § 39.—Unlicensed person going without the limits of the Company's charter, shall be deemed to have unlawfully traded, and be subjects to the penalties imposed on illicit traders by 33 Geo III. cap. 52, § 40.—Provision for summary conviction and punishment of British subjects being in India without licence, or exceeding the terms of their licence.—Penalty 2,000 rupees or commitment for two months; second offence double.—Not to prevent such persons from being prosecuted for misdemeanors or sent home, but not on account of residence previous to conviction, § 101.—Persons residing in India without licence may be sent home without being afterwards prosecuted, § 104.—British subjects residing, or trading, or occupying immoveable property,

more than ten miles from the presidencies, to be subject to the local civil judicature.—Restrictions as to the grounds of jurisdiction of such judicatures.—In certain cases such British subject may appeal to the king's courts, § 107.—British subjects allowed to reside more than ten miles from presidency shall procure and register certificate of such permission in the court of the districts, and suing in civil courts, shall produce copy of such certificate, or an affidavit accounting for it, § 108.—Counterfeiting licenses to reside, or certificates or attested copies thereof, punishable with fine and imprisonment, § 120.—In actions for unlawful arresting of persons found in the East-Indies, &c. the defendants may plead the general issue.—Proof to lie on the plaintiff; and if verdict given against he shall pay treble cost, § 123.

PRESIDENCIES AND SETTLEMENTS. Proceeding at the presidencies to be signed by the principal secretary of the department to which they relate, in the absence of the chief secretary, § 79.—Local governments to carry sentences of transportation into execution, § 121.

PRIVATE-TRADE. Ships to clear out from some port in the United Kingdom; and all goods imported to be brought to some of the ports in the United Kingdom which shall have been declared fit by order in council, § 10.—Ships not to go within certain limits, without a license from the directors, § 11.—(See *License*.)—No ship under 350 tons to clear out for or be admitted to entry at, any place within the limits of the Company's charter, § 13.—No ship to clear out or enter without a manifest and without giving and attested list of persons and arms, and accounting for them, § 14, 15.—Copies of the list received in England to be transmitted to the secretary of the government, § 16.—Provisions may hereafter be made for authorizing private-trade directly or circuitously, as well between places without the Company's limits and places within the same, as between the United Kingdom and the Company's limits, except China, § 20.—So much of 9 Will. III. c. 44, as requires that the goods of private traders should be sold by inch of candle, repealed, § 22.—Counterfeiting licences for ships punishable with fine and imprisonment, § 12.

PROVINCIAL COURTS. Natives of India, in service of the Company, subject to provincial courts, § 109. Provincial courts of the highest authority may arrest a civil or criminal process within the presidencies notwithstanding the jurisdiction of the king's court. Process to be in writing with an English translation, and signed by a judge, § 117.

REGULATIONS. Copies of regulations abroad, to be paid annually before Parliament, § 66. (See *Arms and Duties*.)

SALARIES. Regulations as to salaries of civil servants in India, § 82. Directing the commencement of certain salaries, § 89. Additional provisions for the salaries and charges of the board of commissioners, § 90.

SALT-PETRE. Stat. 31. Geo. III. c. 42, in part repealed, § 21.

SEMINARIES. (See *Colleges*.)

SERVANTS. (See *Officers and Offices*.)

SHIPS in private Trade not to go within certain limits without license from directors, § 11. No ship under 350 tons to clear out for, or be admitted to entry at any place within the limits of the Company's charter, § 13, 32. No ship to clear out or enter without a manifest, § 14.—Ships driven by stress of weather, or other inevitable accident, within the prescribed limits, not to be liable to forfeitures, § 41.

SOUTH SEA WHALE FISHERY. Ships engaged therein may sail between the Cape of Good Hope and the Straights of Megellan; but must have licenses for certain limits from the board.—None to sail under 350 tons, without license from the board; nor to go to certain place without a license from the directors, § 32.

SUPERANNUATIONS. His Majesty empowered to grant superannuations to the officers of the board.—Previous service under the Company's to be taken into account, § 31. 92.—Court of directors empowered to grant superannuations to Company's servants in England, § 93.—Account of superannuations to be laid before parliament in the next sessions, § 94.

TEA. Exclusive trade in tea continued to the Company's for further term, subject to regulations of former acts, § 2.—Such exclusive trade to cease, on the expiration of three years notice by parliament, after 10th April 1831, and on payment of what is due from the public to the Company, § 3.—None but the Company or persons by them duly licensed, to trade in tea, § 8.

TERRITORIAL REVENUES to be applied 1st, in maintaining forces; 2^d, in payment interest of India debt; 3^d, in defraying expenses of establishments; 4th, in liquidation of territorial debt, or as the court of directors, with the approbation of the board of commissioners, shall direct, § 55.—A sum equal to payments from commercial funds at home on account of territorial charges in each year, after deducting

amount of payments abroad for commercial establishments, to be annually applied to investment or remittance, at the option of the directors; excess in any year to be taken into account the next year. § 55. --Application of surplus territorial revenues and home profits, in re-payment of capital of public funds created for the Company; and further surplus to be paid into the Exchequer, to be a guarantee fund, not exceeding £12,000,000. One-sixth of excess to be the Company's and re-

duties on private trade goods to be considered as part of territorial revenues, and to be subject to the board. § 67. --Board to have the controul over the appropriation of any part of the territorial revenues (except sums issued to make good home payments on account of territorial charges) or of loans in India to commercial purposes. § 68.

TRADE. The exclusive trade to China continued to the Company during further term, subject to provisions of former acts, but to cease and be determined on the expiration of three years' notice by parliament, any time after the 10th April 1831, and on payment of what is due from the Public to the Company. § 2, 3. --Any of his Majesty's subjects may trade to and from the United Kingdom from and to the port and places within the Company's present limits, except to China, in ships navigated according to law. § 6. --Navigation act not to prevent the importation of goods, the produce of any place within the Charter, except tea, from any other places within the charter, except China. § 7. --None but the Company or persons by their license to trade in tea; not to export military stores to certain places. § 8, 9. --No Ship under 350 tons to clear out for or be admitted to entry at any place within the limits of the Company's charter, § 13. --Unlicensed persons trading to or going within the limits of the Company's charter subject to all the penalties imposed on illicit traders, by 33 Geo. III. c. 52 § 10. (See *Duties, Private Trade.*)

TRANSPORTATION. Offences punishable with transportation 1st. forgery; 2d, counterfeiting current coin; 3d, uttering the same; third offence transportation for life. § 115, 117. --Local governments to carry sentences of transportation into execution; but natives of India not to be transported to any place more than 30 degrees N. or 25 degrees S. lat. § 121.

TREASURY. Lords of the Treasury may authorize articles manufactured of silk, hair, cotton, wool, or any mixture thereof, when brought to outports, to be removed to the port of London, to be sold for home consumption. § 18.

VACANCIES of governors and commanders in chief to be filled up by the court of directors subject to his Majesty's approbation; but this not to affect the directors' right to recall. § 80. Vacancies in India, with exceptions, not to be supplied by the directors, without the approbation of the board. § 81.

VOTES. In case of equality of votes in general courts or courts of directors the questions are to be considered as lost; except in case of two or more candidates for office, which are to be determined by lot. § 77.

WRITERS. No person to be appointed a writer unless he shall have kept four terms at the East India Company's college, and shall produce a certificate of conformity to rules. § 46.

EXTRACT FROM THE ACT OF THE 33^d OF GEORGE III. CHAP. 52.

XXXVII. And be it further enacted that the departure from India of any Governor General, Governor, Member of Council, or Commander in Chief, with intent to return to Europe, shall be deemed in Law a Resignation and Avoidance of his Office or employment; and that the arrival in any part of Europe of any such Governor General, Governor, Member of Council, or Commander in Chief, shall be a sufficient indication of such intent; and that no Act or Declaration of any Governor General, or Governor or Member of Council, during his continuance in the Presidency whereof he was so Governor General, Governor, or Counselor, except by some Deed or Instrument in Writing, under Hand and Seal, delivered to the Secretary for the Public Department of the same Presidency, in order to its being recorded, shall be deemed or held as a Resignation or surrender of his said Office; and that the salary and other allowances of any such Governor General, or other Officers respectively, shall cease from the day of such his departure, Resignation, or surrender, and that if any such Governor General, or any other Officer whatever, in the service of the said Company, shall quit or leave the Presidency or settlement to which he shall belong, other than in the known actual service of the said Company, the salary and allowances appertaining to his Office shall not be paid or payable during his absence to any Agent or other person for

his use, and in the event of his not returning back to his station at such Presidency or Settlement, or of his coming to Europe, his salary and allowances shall be deemed to have ceased from the day of his quitting such Presidency or Settlement, any law or usage to the contrary notwithstanding.

New Jury Act.

7 GEO. IV. CHAP. 37, A. D. 1826.

An Act to regulate the Appointment of Juries in the East Indies.

[5th May 1826:]

WHEREAS by an Act passed in the thirteenth year of the reign of His Majesty King George the Third, intituled *An Act for establishing certain Regulations for the better management of the Affairs of the East India Company, as well in India as in Europe*, it is among other things enacted, that all offences and misdemeanors which shall be laid, tried, and inquired of in the Supreme Court of Judicature at Fort William in Bengal, shall be tried by a jury of British subjects resident in the town of Calcutta, and not otherwise: and whereas it is expedient that the right and duty of serving on juries within the limits of the local jurisdiction of the several Supreme Courts at Calcutta, Madras, and Bombay should be further extended: be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the

All persons resident in Calcutta, Madras, & Bombay, qualified as after mentioned to be deemed capable of serving in Juries.

Courts may make rules with respect to qualification, &c.

which shall be laid before His Majesty.

under the hands and seals of the Judges of such Courts to the President of the Board of Commissioners for the Affairs of India, to be laid before His Majesty for his royal approbation, correction, or refusal; and such rules and regulations shall be observed until the same shall be repealed or varied, and in the last case with such variation as shall be made therein.

Juries to consist of persons Professing the Christian religion.

II. AND BE IT FURTHER ENACTED, that the respective Courts of Judicature at Calcutta, Madras, and Bombay, shall have power from time to time to make and establish such rules with respect to the qualification, appointment, form of summoning, challenging, and service of such Jurors, and such other regulations relating thereto, as they may respectively deem expedient and proper: provided always, that copies of all such rules and regulations as shall be so made and established by such Court of Judicature shall be certified under the hands and seals of the Judges of such Courts to the President of the Board of Commissioners for the Affairs of India, to be laid before His Majesty for his royal approbation, correction, or refusal; and such rules and regulations shall be observed until the same shall be repealed or varied, and in the last case with such variation as shall be made therein.

III. PROVIDED ALSO, and be it further enacted, that the grand Juries in all cases, and all Juries for the trial of persons professing the Christian religion, shall consist wholly of persons professing the Christian religion.

PART II.

GOVERNMENT REGULATIONS.

Stamp Venders.

Baillie, F.....	Sudder Dewanee Adawlut
Bolst, E. C.....	Mission Row
Ferraö, J.....	Banksball
Hampton, Charles.....	6½ Council House Street
Harberlet, A.....	Humam Gully, Armenian Church
Ricketts, J. W.....	Board of Customs
Sinaes, W. D. M.....	General Treasury
Scott, T. B.....	India Gazette Press

Brijmohun Dutt.....	Burra Bazar
Agashee Buddun, Sircar.....	Seemla Bazar
Byrubchund. Nath.....	Boitaconna Bazar
Caleepersaud Dhole.....	Old Court House Street
Gooroopersaud Bose.....	Bank of Bengal
Kishnmohun Mullick.....	New China Bazar
Kishnmohun Sircar.....	Old China Bazar
Muddun Das.....	Muchwa Bazar
Muddunmohun Dutt.....	Bow Bazar
Muddunmohun Safee.....	Baug Bazar
Mohesh Chundro Chatterjee.....	Mirzapore
Mohesh Chundro Ghose.....	Burra Bazar
Raj Chundro Mookoorjee.....	Loll Bazar
Rammohun, Chuckerbutty.....	Suba Bazar
Sreedhur Bose.....	Old China Bazar
Sibpersaud Dhole.....	New China Bazar
Tarnee Churn Chuckerbutty.....	Shaum Bazar

Calcutta Stamp Regulations.

[REGISTERED IN THE SUPREME COURT, 12TH JULY 1827.]

A Regulation for raising and levying Stamp Duties within the Town of Calcutta. — Made and passed by the Vice President in Council of and for the Presidency of Fort William in Bengal, the 14th day of June in the year of our Lord One Thousand Eight Hundred and Twenty-seven and Registered in the Supreme Court of Judicature on the 12th day of July 1827.

Preamble. Whereas Stamp Duties have long been raised, levied and paid within the Provinces subordinate to this presidency, and whereas it appears expedient, with a view to the improvement of the Revenue, derived from the said duties, and is otherwise just and proper, that a similar Tax should be levied, and paid within the Town of Calcutta, the Vice-President in Council, under the powers vested in him, by virtue of the XCVIII. and XCIX Sections of the Act 53, George III. Cap. CLV. and with the sanction of the Court of Directors of the United Company of Merchants of England, trading to the East Indies, and with the approbation of the Board of Commissioners for the affairs of India, has enacted the following Rules to be in force, within the said Town of Calcutta, as a Rule, Ordinance and Regulation on thereof from and after the due Registry and Publication of the same by and with the consent of the Supreme Court of Judicature at Fort William in Bengal, if the said Court shall on its discretion approve and consent to such Registry and Publication.

II. A Stamp Duty shall be levied, raised, and paid within the precincts of the City of Calcutta, upon the deeds, instruments, and writings, and according to the rates specified in the Schedule annexed to this Regulation, from and after the date specified in the Preamble of this Regulation, and no instrument, deed, or writing, of the descriptions specified in the said Schedule (having of course what may be therein declared to be exempted,) shall be written or printed on any vellum, parchment, paper, tar-leaf, or other material, applicable to such purpose, except the same shall have been duly stamped according to the rules of this Regulation.

III. The duty hereby directed to be levied, raised, and paid in Calcutta, shall be under the care and management of the Board of Revenue at the Presidency, or of such other Commissioner or Commissioners as the Governor General in Council may, from time to time, *The collection of the duty to be under the control of the Board of Re-*

venue, or other Commission appointed by Government. appoint; and on notice of such appointment being given in the Government Gazette, the Commissioner or Commissioners shall possess and exercise all the powers and authorities relative to Stamps vested in the Board of Revenue by this or any other Regulation which may hereafter be enacted.

Stamp Office to be established under charge of Superintendent of Stamps. IV. A Stamp Office, at which Stamps of the several descriptions provided for by this Regulation, shall be prepared and kept in store, shall be established at such house, building, or place within the City of Calcutta, as the Governor General in Council may deem suitable for the purpose, and the same shall be under the charge of an Officer to be denominated Superintendent of Stamps in Calcutta, who shall, in all matters connected with the execution and due enforcement of this Regulation, be subject to the Orders of the Board of Revenue. The Superintendent shall keep an exact account of all Stamps impressed or manufactured by the Government Officers,

Duties of Superintendent.

as well as of all issues from the Depot, and of the quantity of stamped paper, vellum or parchment of each description remaining in store: He shall likewise prepare and submit to the Board of Revenue, such periodical reports and statements, as may be required by that authority.

Stamps how to be impressed and where. V. First. For every sum charged, or purporting to be charged as stamp duty on any vellum, parchment, paper, or other material, two stamps shall be impressed on such material, each of which shall specify in the English, Persian, and Bengallee character, the amount of the sum charged—one of the said stamps shall be affixed at the Stamp Office, and shall bear besides the value as above, the words "Stamp Office," in the English character, with any further device or legend which the Board of Revenue may see fit to direct. The other impression shall be a counter-stamp, to be impressed at the General Treasury, bearing similarly along with the amount of duty levied, the words "General Treasury," in English. No stamped paper shall be used for any purpose, for which the same may be required by this Regulation, except such as may bear both impressions as above directed, together with the signature of the tender, distributor, or other authorized person, as hereinafter prescribed.

Board of Revenue to cause proper Stamps to be provided. Second. It shall be the duty of the Board of Revenue, or other authority, exercising the power of that Board, to provide or cause to be provided, proper and sufficient stamps, or dies for expressing and denoting the several duties and rates specified in the Schedule annexed to this Regulation, and it shall be competent to the Board of Revenue, or other authority aforesaid, if they shall judge it expedient to direct the employment of two or more stamps, to denote the amount chargeable on any single piece of vellum, parchment, paper, or other material, provided, however, that the stamps impressed at the Stamp Office of the Superintendent of Stamps, or other place appointed in lieu of it, shall always correspond in number and value with the counter stamps impressed at the General Treasury, and that all dies shall, besides the words denoting their value, contain the following words; that is to say, those used at the office of the Superintendent of Stamps, or other place aforesaid, shall contain the words *Stamp Office*, and the counter stamp impressed at the General Treasury, shall similarly contain the words *General Treasury*.

Board of Revenue to alter the dies from time to time. **Third** The said Board, or other authority, shall have the power of, at any time, changing or altering such dies, and of regulating the size, shape, manner, and matter of the impressions at discretion, provided that the stamp to be affixed at the Stamp Office do always contain in plain and legible characters, the legend prescribed for it in the preceding clause, and that the Counter-Stamp of the Treasury do similarly contain its legend: provided also, that the Board of Revenue, or other authority aforesaid, shall, in the exercise of the powers and functions vested in them by this Regulation, be guided by such special directions as they may receive from the Governor General in Council in the manner hitherto used in all matters and things belonging to the management of the public Revenue.

Collector of Stamp Duties in Calcutta, how to be appointed. **VI. First.** An Officer, being a Civil Servant of the Honorable Company, shall be specially appointed by the Governor General in Council, to take charge of the collection of the Stamp duty within the City of Calcutta, such Officer shall provide for the sale and distribution of the Stamps, being answerable to Government for the amount of duty chargeable upon each and every paper, vellum, or parchment received by him for distribution. The Collector of the Calcutta Stamp Duty shall receive such salary or other remuneration as may be appointed by the Governor General in Council. He shall, in all things connected with the collection of this duty, be subject to the Orders of the Board of Revenue, and shall keep such accounts and in such forms as may be prescribed by that authority.

Collector's Office where to be held. **Second.** The Collector of the Stamp Duty shall hold his Office, either in the same House with the Stamp Office, or as near to that Office as may be practicable. He shall, at all times, be supplied with Stamps upon indent by the Superintendent, to whom he shall grant receipts in duplicate.

Venders and distributors of Stamps how to be appointed. **Third.** It shall be the special duty of the Collector of Stamps to select proper persons resident in different parts of the Town, for the purpose of vending and distributing stamps on the part of Government. The appointment and removal of such vendors shall be ordinarily made at his recommendation, by the authority of the Board of Revenue. Provided, however, that nothing herein contained shall be construed to preclude the Board of Revenue or the Governor General in Council, from causing licenses to be granted, without any recommendation from the Collector, whenever they shall see fit to issue in that direction to that effect, under the general powers exercised by the Board and by Government over all Subordinate Officers employed in the management or collection of the public Revenue.

Venders to be furnished with licenses. **Fourth.** Every vender shall be furnished with a license under the Seal and Signature of the Collector, and the appointment of any one to this duty, as well as the withdrawing of any one's license or other discontinuance of his authority to vend, by resignation, death, and the like, shall be notified in the Government Gazette, for general information.

No person shall publicly sell Stamps without license or special authority from the Board of Revenue.

Penalty for breach of this Rule.

But persons purchasing Stamp paper may transfer the same.

Under what conditions.

Penalty for purchase or sale of Stamp Paper at value less than the amount of the duty impressed on the same.

Individuals how to get a supply of Stamp Paper from the Stamp Office.

Individuals how to get a supply of Stamp Paper from the Stamp Office. *provided in the preceding Clause of this Section, (unless he should be otherwise specially authorized by the Board of Revenue) shall be competent to expose Stamped paper, parchment or other material publicly to sale, and any one offending in this respect, shall forfeit to Government, for the first offence, the sum of Sicca Rupees five hundred, and for the second, or any subsequent offence, the sum of one thousand Sicca Rupees. But nothing herein contained shall be deemed to prevent persons having duly purchased Stamped paper from the authorized vendors of Government, or having otherwise obtained such paper from the Stamp Office, after the manner hereinafter provided from transferring the same to others at a price equal to the amount of duty denominated by the Stamp or Stamps impressed thereon: provided however that every person who may so transfer Stamp Papers shall endorse the same with his signature in the presence of one or more creditable persons, and the proof that the Paper was purchased as aforesaid, shall lie with the person so transferring it. Provided also, that if any individual shall sell or buy any Stamp Paper, or other material bearing or purporting to bear the Government Stamp, for a less price than the amount of the duty denominated by the Stamp or Stamps thereon impressed, he shall forfeit for each and every piece of paper, or other material so bought or sold by him, the sum of fifty Rupees.*

VII. First. For the convenience of Merchants and others, who may be desirous of having at all times in their possession papers, parchments, or the like, stamped with various impressions to be used as occasion may require, in the drawing up of instruments of any of the descriptions required to be executed on materials impressed with the Government Stamps, it is hereby provided, that any person desirous of obtaining a supply of Stamp Paper or other material, shall, on application to the Collector of Stamps, and the payment into his Treasury of the amount chargeable on account of the Stamps required, receive a Certificate from the Collector, stating the amount paid, and the number and value of the Stamps required, and on the production of that Certificate, together with the necessary quantity of plain paper, parchment or other material, the Superintendent shall cause the same to be immediately stamped at his Office, with the Stamp specified in the said document, and shall transmit the said papers, parchments, or other materials to the General Treasury, to be there impressed with the necessary counter-stamps. Provided however, that no person shall be entitled to require the collector to grant a Certificate in the manner above stated, unless the total value of the Stamps, for which he may tender payment, shall amount to the sum of one hundred Rupees. And the number of pieces of paper, vellum, or other material required to be Stamped, shall not be less than twenty.

Second. No paper, vellum, parchment, or other material, shall, on any account, be received by the Superintendent of Stamps to be Stamped on account of any individual, unless the same be accompanied with a receipt in full, under the signature of the Collector of

any Individual, without first requiring the receipt of Collector for the amount. Stamps, for the entire amount of duty which may be required to be impressed thereon, or unless the same be sent him to be stamped, by authority of the Board of Revenue, under the powers vested in that Board by this Regulation. The receipt of the Collector shall, in all cases, specify, as well the aggregate amount paid, as the number and description of the Stamps required, and the exact number of sheets or pieces on which the same are to be impressed. All such receipts shall be disposed of by the Superintendent in such manner as the Board of Revenue may prescribe.

Forms to be observed on the issue of Stamps under the above clauses. **Third.** The Superintendent of Stamps shall appoint one or more Officers or Officers of his establishment to receive and compare with the Collector's receipt, papers or the like brought to be stamped as above, and after the Stamps shall have been affixed, the same Officer shall again count the whole and sign his name at the back of each separate sheet, or piece of paper, or other material, and he shall likewise note on each, the date on which the said paper is ready for re-delivery, and further make an entry to that effect, with specification of the quantity of paper or the like impressed with each description of Stamp, in a book to be specially kept by him for that purpose. When the paper or other article shall be prepared in the manner above described, it shall be made up into a parcel to be sealed with the Superintendent's seal, and shall, in that state, be forthwith transmitted to the person who may have it to be stamped; or at the Superintendent's option, notice shall be sent of its being ready for delivery when called for.

In what case a discount may be allowed by Collector. **Fourth.** Whenever any person or persons shall desire to send paper, or other material, to the Stamp Office, for the purpose of being stamped, and shall consequently pay the amount of duty in advance in the manner above required, it shall be competent to the Collector of Stamps, in case the total amount so falling to be paid, shall exceed the sum of five hundred Rupees in any one payment, to allow to the party making such payment, a discount at the rate of four per cent, upon the aggregate amount of duty leviable, or such other rate as may, from time to time, be appointed by the Governor General in Council, by notification in the Government Gazette, and the amount of such discount shall be charged, and entered on the Collector's accounts, under the head of disbursements.

At what rate.

How to be brought to account.

Licensed vendors may purchase Stamps under what conditions. **Fifth.** It shall also be competent to the Board of Revenue to direct and cause stamps to be furnished in the manner, and on the terms prescribed in this Section to any licensed vendors, who may be willing to purchase the same. All such persons, however, shall, in the sale of Stamp Paper so furnished to them, be subject to the same Rules, as are prescribed for the sale of Stamps supplied to them on account of Government. Provided however, that if such vendor shall resign, or be dismissed, or his license be otherwise cancelled, then and in that case he, his representative, or assign, shall deliver up to the Collector of Stamps, or to such person as he may appoint to receive the Stamp paper, vellum, or the like, furnished to him under the provisions of this Section, or such portion as may not have been disposed of, and shall be entitled to recover a sum equivalent to the price which he may have

advanced for the same, viz. the specified amount of the Stamp paper, or other material aforesaid, with a deduction of the discount that may have been allowed on it.

Penalty on Superintendent for stamping Paper, or the like, on account of Individuals without Certificate from Collector.

Or other sufficient authority.

Penalty on Collector for granting Certificate before duty is paid.

and Rupees, besides being held responsible for the amount of duty unrealized.

Penalty on Native Officer or other Person causing or procuring Stamp to be impressed or Certificate granted irregularly.

Rules for Venders and Distributors.

Venders and Distributors to give security for the due discharge of this duty.

may be required by the said Board, and any failure in fulfilling the conditions of such bond, shall, besides the penalty thereby provided, subject the offender to immediate dismissal from the said office of vender or distributor, by the Board of Revenue.

Rules to be observed by them.

Board may require further engagements.

VIII. First. If any Superintendent or other Officer shall fix, or impress, or cause to be fixed or impressed, any Stamp to or upon any vellum, parchment, paper, or other material, which shall be brought to the Stamp Office, to be stamped or marked, without a regular certificate from the Collector of the amount of duty having been paid, or without special authority in writing from the Board of Revenue, he shall for every such offence forfeit the sum of one thousand Rupees. In like manner, if any Collector, or other Officer appointed to receive the stamp duty, shall grant a Certificate of the above description, before the prescribed duty with a deduction of the authorized discount shall have been actually paid, such Officer shall forfeit for every such offence the sum of one thousand Rupees.

Second. Any Native Officer, or other person causing, or procuring any Stamp to be fixed or impressed or any Certificate to be granted in the irregular manner aforesaid, or conniving with the Officer so fixing, or impressing any Stamp, or so granting a Certificate, shall forfeit for every such offence the sum of one thousand Rupees, and shall, in addition, be held answerable for the amount of duty chargeable on the paper mentioned in the Certificate.

IX. First. The following Rules are enacted for the control and superintendence of the venders and distributors authorized to be appointed by Section VI. of this Regulation.

Second. Every person who may be appointed to be a vender or distributor of Stamps on the part of Government, shall attend the Board in person, and execute a bond with one or more responsible sureties, for the faithful performance of the several duties, prescribed for such venders and distributors in this, or any future Regulations, with such penalty, and after such form as

Third. The following Rules shall be observed by all venders and distributors of Stamps, and the bonds executed by those persons on their appointment, shall distinctly bind them to a strict observance of those Rules, subject in case of failure to the several penalties hereinafter specified. Provided, however, that it shall also be competent to the Board of Revenue, to require the venders and distributors of Stamps to come under such further engagements, as may appear necessary, and as may be legally required from them.

Licenses & Schedule of Stamp Duties to be stuck up, in Vender's shops.

Fourth. All persons licensed to vend or distribute Stamps, shall, at all times, have their respective licences together with a Copy of the Schedule annexed to this Regulation duly authenticated by the official signature of the Collector of Stamps, stuck up in a conspicuous place within the shop or building in which they may sell the Stamps, and shall further hang up on the outer door of such shop or other building such notification of their being licensed as the Board of Revenue may direct. Any neglect or failure to observe the above rule, will subject the party offending to a fine of Sicca Rupees fifty.

Accounts to be kept by Venders, and produced to Collector when required.

Money received by Venders to be regularly accounted for.

Accounts & Stamps to be produced for inspection when required.

Penalty for breach of above Rules.

Venders to receive duty before delivering Stamp.

Penalty for delivery of Stamps without receipt of full duty.

for each, and every piece of paper or other material aforesaid so given out or delivered by him, the sum of fifty Rupees, besides being held responsi-

Fifth. All persons as aforesaid shall keep such accounts of the paper received and delivered by them as the Board of Revenue may direct, and shall furnish the Collector with such copies or extracts of those accounts, and at such periods as he may, from time to time, require. The said persons shall regularly pay to the Collector all money or monies received by them on the sale of Stamps entrusted to them on the account of Government, at such periods as the said Officer may appoint, and shall likewise at all times, when required, permit the Collector or other person duly authorized by him to inspect the accounts kept by them and to examine the store of Stamp paper, or the like, which they may have in their possession.

Sixth. Any vender or distributor failing to produce before the Collector on due stamp duty, any of the accounts required by the Board of Revenue, to be kept by him, after requisition made in writing by that Officer, and failing to account for such omission to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board shall forfeit the sum of fifty Rupees, and shall further pay such daily fine for every day beyond the date fixed in such requisition for the production thereof, until the day when the accounts may be produced, as the Board of Revenue may direct. Any vender or distributor refusing to permit the Collector of Stamps, or other person duly authorized by a writing under the seal and signature of that Officer, to inspect the said accounts and examine the store of Stamped paper, at the time in the custody of such vender or distributor immediately upon demand, shall forfeit for every such refusal the sum of one hundred Sicca Rupees, and shall further be subject to such daily fine until he complies with the Collector's requisition, as the Board of Revenue may direct.

Seventh. No vender or distributor of Stamps shall deliver any stamped paper or the like, without having previously received the full amount of the duty denominated by the Stamp thereunto affixed: save and except in cases, in which he may be otherwise specially permitted or directed by the Collector or Board of Revenue.

Eighth. Any vender or distributor who may, without authority, permission or direction in writing from the Collector or Board of Revenue sell, give out, or deliver Stamped paper, vellum, parchment, or the like, without having received the entire amount of duty denominated by the Stamp affixed thereto, shall forfeit for each, and every piece of paper or other material aforesaid so given out or delivered by him, the sum of fifty Rupees, besides being held responsi-

Penalty for receiver in such case.

ble for the amount, which should have been taken in case of its not being afterwards recovered. Any person taking or receiving Stamped paper from any such vender, without having paid the entire amount of duty as aforesaid, shall forfeit the like sum of fifty Rupees for each, and every piece of paper, &c. received or taken by him.

Venders to endorse the date of sale, and delivery of Stamps sold by them.

Ninth. All venders and distributors of Stamps shall carefully write on the back of each sheet, or piece of Stamp paper, or the like, sold or delivered by them, the date of sale and delivery, and shall attest each endorsement with his signature written in the manner commonly used by him.

Penalty for neglect.

Tenth. Any vender or distributor giving out, or delivering any Stamped paper or the like, without writing at the back of each sheet or piece, his name, and the date of sale, and delivery as aforesaid, shall forfeit for each, and every piece of paper so given out or delivered by him, the sum of fifty Rupees, provided the value of the paper sold do not exceed the sum of sixteen Rupees; but, if the value of the paper so sold without signature exceed the sum of sixteen Rupees, then the vender shall for every offence so committed forfeit a sum equal to three times the value of the paper so illegally sold by him.

Penalty for falsification of date.

Eleventh. Any vender or distributor writing a false date at the back of paper, vellum, or parchment given out by him, shall forfeit the sum of one hundred Rupees for every such offence, or if the value of the Stamp sold exceed Sixteen Rupees, then he shall forfeit six times the value of such Stamp paper, besides being in both cases liable to the penalty of his bond in case of any breach of its stipulations.

Penalty for refusal or wilful delay, to deliver Stamps.

Twelfth. All venders and distributors of Stamps shall comply with all applications made to them for the purchase of Stamp paper or the like, with as little delay as possible. Any vender or distributor, being applied to for Stamped paper or the like, and having in his possession the description of paper required, shall, in case of refusal or wilful delay to furnish the same to the person applying for it, and tendering the value in coin of the established currency, or in notes authorized by Government to be received in payment of the public revenue, forfeit for every such offence the sum of fifty Rupees.

Penalty for exaction of price, or consideration, in excess of the duty.

Thirteenth. No vender, or distributor of Stamps shall, on any plea or pretext whatsoever, take or demand a higher price for the Stamps delivered by him than the sum denoted by the Stamp or Stamps impressed on the paper, parchment, or the like so delivered; or any fee, reward or consideration for furnishing Stamps to persons applying for them: and any vender or distributor who upon furnishing Stamped paper, parchment, vellum, or any other article bearing stamp, to any individual for use, shall, as a consideration for furnishing the article, or on any other pretext, take or demand as the equivalent of the article so furnished, a higher price than the amount that may be denoted by the impression of the Stamp or Stamps upon such paper, parchment, vellum, or the like, shall forfeit for every such offence the sum of Sixty Rupees one hundred.

Collectors may require collateral security from vendors.

Fourteenth. It shall be competent to the Collector of Stamps, to demand for his personal satisfaction, such collateral security, in addition to the said bond, as he may deem necessary, to guard against loss from the misappropriation of the Stamps delivered to the vendors or distributors, or the embezzlement of the money realized by them, and to require the same to be renewed or other security to be furnished at any time that he may deem the same expedient, and any one unable or refusing to give such security when required, shall not be appointed, or if already appointed, shall be liable to have his license immediately withdrawn.

On removal or resignation of vender, money, paper and writings to be delivered to Collector.

Fifteenth. When the license of any vender or distributor may be withdrawn, or when such vender or distributor shall resign the office, all Stamp paper, or other article remaining in store at the time of such removal or resignation, and all accounts regarding the sale and distribution of Stamp paper, or the like, at any time delivered to him, together with the balance of all money or monies, which may have been realized by the sale and distribution thereof up to the date of the said removal or resignation, and which may not have been already paid or accounted for to the Collector of Stamp duty, and likewise all licenses, orders, or other documents or writings, which the said vender or distributor may have received from that officer, shall be forthwith delivered over to the said Collector, or to such person or persons as he may appoint by a writing, under his hand and seal, to take charge thereof, receiving for such part of the stamp paper or the like as may have been furnished to him, under the provisions of Section VII. of this Regulation, the amount actually paid by him for the same as therein directed. In case any vender or distributor so removed or resigning, shall refuse or fail to make over the said accounts and stores, and the balance of the accounts in cash or any part thereof, he shall forfeit for such failure or refusal, a sum equal to triple the amount and value of the Stamps and money, which may appear from the accounts kept at the Collector's Office, to be in the possession of such vender or distributor, together with such daily fine, until the papers, accounts and documents required are furnished, as the Board or other authority aforesaid may direct.

Course to be followed on death of vender.

Sixteenth. In case of the death of any vender or distributor, the Collector of Stamp duty shall in like manner be empowered to demand, from the heir or person administering to the estate of the deceased, or other person in charge of his effects, the remainder of any store of Stamped paper, vellum, parchment, or the like, in the possession of such vender or distributor, at the time of his decease, together with all accounts of the sale or distribution thereof, as well as all licenses, orders, or other documents or writings as aforesaid, that may be forthcoming amongst the effects of the deceased, and in the event of any refusal on the part of the heir, administrator or other person in charge of the effects of the deceased, to deliver the same, or of refusal to allow search to be made whenever the Collector of the Stamp duty may demand to make search for the said stores or accounts; such heir or administrator, or other person in charge of the estate, shall forfeit for every such offence the sum of fifty Rupees, and shall further be subject to such daily fine until the papers, accounts, documents, and writings required are furnished, as the Board of Revenue may direct.

Cases in which sureties may be called on. **Seventeenth.** Provided also, that it shall be competent to the Collector, in the cases specified in the two preceding clauses, as well as in all cases, in which a vender or distributor may fail or delay to account for, and make good the value of any Stampd paper, or the like, with which he may have been furnished for sale on account of Government, immediately to call upon the surety, or sureties of the said vender or distributor, to make good the deficiency of money or paper, and on their failure to do so, to proceed against all, or any of them, for the recovery of the amount.

Venders to verify their accounts by oath, or affirmation. **Eighteenth.** All persons appointed by the Board of Revenue to be venders or distributors of Stampd, shall verify by affidavit, or affirmation, their respective accounts, whenever they may be required by the Board to do so, and, if any vender or distributor shall refuse, or neglect to verify his accounts within such reasonable time, as he shall be called upon so to do, by the said Board, or any member thereof, he shall for every such offence forfeit the sum of five hundred Rupees.

Stampd accidentally destroyed, how to be replaced. **X. First.** Should it so happen that any parcel of papers, parchments, vellums, or the like, or any single sheet, or piece thereof that may have been duly stamped, and obtained from a licensed vender of the stampd direct, or from the Stamp Office, under the Rule contained in Section VII. of this Regulation, shall have been destroyed by fire or other accident,—it shall be competent to the Board of Revenue or other authority exercising the powers of that Board, upon its being proved to the satisfaction of that authority that the said Stampd were duly received, and subsequently were destroyed by accident, after the manner aforesaid, to cause their Secretary to grant to the owner of the paper, or other material destroyed, a certificate under his signature, and the seal of the Board, specifying the number and value of the Stampd so destroyed, and the said owner shall, upon carrying the said certificate to the stamp office, together with such quantity of paper, vellum, or the like, as may be sufficient for the purpose, be entitled, without any fee, charge, or duty whatsoever, to have the paper, vellum, parchment, or the like, so carried to the Stamp Office, Stampd or marked for such duties, as may be specified in the said certificate, and the Superintendent of Stampd is hereby enjoined to cause the same to be Stampd and delivered in the same manner, as if the paper, or other material were accompanied with a certificate of the duty having been paid under the hand and seal of the Collector of the Stamp duty; provided, however, that a separate account shall be kept of all Stampd impressed, or affixed by warrant of such certificate,

Also soiled or spoiled Stampd. **Second.** In like manner, in case any stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become soiled, spoiled, or unfit for use, either by consequence of any accident happening to the same, or because of error in the drawing up, or copying of any instrument thereupon, which being discovered before such instrument may be finally signed and executed, shall render the writing of no avail; or in which, by reason of the death, or refusal of the party or parties, whose signature may be necessary to effect the transaction intended by such writing, it should be incomplete and of no avail; or in which, by the refusal of any office, or trust that may be granted by such instrument, it shall fail of the purpose intended; or in the case of Promissory Notes, Bills of Exchange, or the like, in non delivery to the payee, or person acting on his behalf, or other cause, they shall never be brought to use: In all such cases, it shall be competent to the Board of Revenue, or other

authority exercising the powers of that Board, upon delivery being made of the stamped paper, parchment, vellum, or the like, so soiled or spoiled, to cause certificate to be granted after the manner provided, in order that the owner of the article, or articles so soiled or spoiled, may have the like, or equivalent stamps, impressed upon other materials to be furnished by him for that purpose. But this rule shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

Restriction of above Provision to cases in which the Stamps destroyed or spoiled, shall amount to or exceed Ten Rupees.

Limitation as to the time, within which application is to be made.

shall be granted by authority of the Board of Revenue, except the total value of stamps proved to have been destroyed or soiled by accident, or the total value of every single stamp in the case of the material having been spoiled by being written upon shall amount to or exceed the sum of ten Sicca Rupees. Provided likewise, that no such Certificate shall be granted, except after proof exhibited that the accident or act, by reason of which the materials may have become soiled, or spoiled, or destroyed, or useless, occurred within the period of three Calendar months of the date on which application may be made for the Certificate. No exception shall be taken to any deed, or instrument, on the ground that the Stamp, which may have been used is not of a proper denomination or rate of duty, provided the same bear an equal or greater value in the whole than the Stamp which ought regularly to have been used.

Penalty for employing paper &c. not bearing prescribed stamp.

XI. *First.* If any person or persons shall, after the date specified in the Preamble of this Regulation, write or engross, or cause to be written or engrossed on any vellum, parchment, paper or other material, any of the matters or things on account of which such material would be chargeable with Stamp duty, under the Rules of this, or any other Regulation in force before the said material shall have been duly stamped, or, if any person shall, after the said date, in any manner make, sign, or execute, or accept, or negotiate, any deed or instrument chargeable with a Stamp duty, that may not have been executed on paper, or other material duly stamped, such person or persons shall forfeit for every such offence, a sum equivalent to twenty times the value of the Stamp Paper, which ought to have been used.

Holders of instruments written on unstamped paper, on what condition to get them stamped.

Second. Provided, however, that if any person or persons writing or engrossing, or causing to be written or engrossed, any matter or thing chargeable with a stamp duty, upon unstamped paper, vellum, parchment, or the like, or any person or persons accepting or becoming possessed of any deed, instrument, or writing, so written on unstamped paper, or desirous of negotiating or benefiting thereby, shall voluntarily carry the same to the Collector of Stamps, and shall pay to that Officer the entire amount of duty chargeable thereupon, together with the amount hereinafter provided, the Collector shall transmit the deed, instrument, or writing, to the Superintendent of the Stamp Office, for the purpose of being duly stamped, and the person aforesaid shall not be

If within thirty days.

liable to the penalty declared in the preceding clause, that is to say, if the deed or instrument originally executed on unstamped paper, shall be brought to be stamped in the manner above mentioned, at any time before the money conditioned, or direct to be paid, or the act conditioned to be done shall be due but not later than thirty days from the date of the execution of the deed, instrument, or writing, or (in the case of deeds, instruments,

or writings, not conditioning the payment of money, or the performance of any contract within a specific period) at any time within thirty days of the execution of the deed, instrument or writing the party shall pay a sum equal to five times the value of the stamp paper which ought to have been used :

If after thirty days the manner above mentioned, within the period above specified, the party bringing it shall pay a sum equal to ten times the value of the stamp paper which ought to

have been used.

Penalty in case of the Employment of Paper, &c. stamp with too low a stamp. **Third.** In case any deed or instrument shall have been executed on paper, parchment, vellum, or other material stamped for a rate or amount of duty less than what may be the rate or amount chargeable on account of the matter or thing that may have been engrossed or written thereupon, the like penalties shall attach as have been provided by the preceding Rules of this Section, that is to say, a sum equal to twenty times the excess of the proper stamp above the value of that which may have been used shall be forfeited, if the error of the stamp be discovered, otherwise than by the voluntary production of the party or parties concerned; and a sum equal to five or ten times the said excess, if the party shall voluntarily bring such deed to have the proper stamp affixed within the periods above stated, respectively.

Provision for case of accident or inadvertence. **Fourth.** Provided, however, and it is hereby enacted that in case any deed or instrument, chargeable with a stamp duty, shall have been executed on unstamped paper, or other unstamped material, or on any material bearing a stamp of an amount, not equal to the duty chargeable upon such deed or instrument, then if the person executing such deed, or any other party interested, shall establish to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the irregular execution of the deed or instrument was owing to accident, or inadvertence, or to other unavoidable cause, it shall be competent to the above-mentioned authority, in case, they should think proper to do so, to remit part, or the whole of the penalties above enacted, and to cause a proper stamp to be affixed to such unstamped or improperly stamped instrument, on the payment of the actual amount of duty chargeable thereupon.

Provision for the case of instruments being written on paper, &c. with a forged stamp. **Fifth.** Provided, further, that if the stamp or stamps affixed to any instrument, deed, or the like, be detected to be forged or counterfeit, the full penalty of twenty times the value of the stamp on which the same should have been written, shall, in all cases, be exacted in addition to the entire amount of duty chargeable for such deed, before the same shall be impressed with the genuine stamps of Government, unless the material on which the same may be executed, shall bear the endorsement required by Section VII. or Section IX. of this Regulation, as the case may be, and unless the party having executed, or being at the time in possession of such deed, shall be able to prove to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the material stamped with a forged stamp, was purchased or obtained on the date specified on the back of it, and from the individual whose name may be there signed. If the required matter shall be duly endorsed on the back of any material stamped with a forged impression, and the proof adduced to the fact and date of purchase, be deemed by the Board of Revenue to be sufficient, the regular and genuine stamps shall be caused to be affixed on

payment of one half the established duty chargeable on account of the matter of the instrument or deed in question, and certificate to that effect shall be given by the Board of Revenue.

XII. First. Any person or persons, filing, exhibiting, recording, or causing, or procuring to be filed, exhibited, or recorded for the purposes of proof, information, registry, or for any purpose or manner whatsoever, in any Court of Justice or other Public Office, any deed, instrument, or other writing required to be written on Stamp Paper, which may not be written on the prescribed Stamp Paper, whether the said person or persons be himself the party interested in the case or matter, on account of which such deed, instrument, or writing may be filed, exhibited, or recorded, or be the Attorney or Agent of such party, shall forfeit to Government a sum equal to twenty times the value of the Stamp Paper, on which such deed, instrument, petition, pleading, or document ought to have been written.

Second. If any deed, instrument, or other writing required to be written on Stamp Paper, and written on the prescribed Stamp Paper, shall be filed, exhibited, or recorded in any Court of Judicature or in any Public Office, not having the signature of a licensed Stamp Vendor, or other person duly authorized to sell or distribute Stamps endorsed upon it, the person or persons filing, exhibiting, or recording the said deed, instrument, or writing, or causing, or procuring it to be filed, exhibited, or recorded, shall forfeit a sum equal to five times the value of the said Stamp Paper.

Penalty for filing an instrument or the like, bearing a Forged Stamp.

If without due endorsement.

Third. If any deed, instrument, petition, or document, shall be filed, exhibited, or recorded as aforesaid, having a forged or counterfeit Stamp or signature, the person filing, exhibiting, or recording such deed, instrument, or document, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit, to Government a sum equal to twenty times the value of the Stamp, which ought to have been used, unless the material, on which the same may be executed, shall bear the endorsement required by Section VII. or Section IX. of this Regulation, as the case may be, and the party shall be able to shew that the material stamped with a Forged Stamp was purchased, or obtained on the date specified on the back, and from the individual whose name may be there signed. If the required signature and date shall be duly endorsed on the back of the material Stamped as aforesaid with a Forged impression, and the proof adduced to the fact, and date of purchase, be deemed by the Officer before or in whose office the writing may be filed, exhibited, or recorded, to be sufficient, the said Officer shall transmit the document to the Collector of Stamps, with a communication of his judgment in the case, and the Collector shall, on payment by the party of one half the established duty chargeable on account of the matter of the instrument or deed in question, forward it to the Superintendent of Stamps, in order that it may be duly stamped.

Course to be followed, if paper bearing a Forged Stamp be duly endorsed.

Persons discovering forged Stamps

XIII. If any person shall discover that any deed, instrument, or document in his possession is written on paper, or other material bearing a forged or counterfeit

in *thru* possession signature or stamp, such paper, or other material bearing the signature and date required by Section VII. or IX. of this Regulation, as the case may be, and shall state the circumstance to the Board of Revenue, or other authority exercising the powers of that Board; the said person shall, on proving to the satisfaction of that Board, or other authority aforesaid, that the paper or other material in question was purchased, or obtained on the date specified on the back, and from the individual whose name may be there signed, be entitled to have the said paper or material duly stamped without any fee or charge. ●

No exception on account of over-value. XIV. No exception shall be taken to any deed, instrument, or other writing, on the ground that the stamp which may have been used, is not of a proper denomination or rate of duty, provided the stamp or stamps, used, equal or exceed in value, the stamp or stamps which, under the provisions of this Regulation, ought to have been used.

XV. It shall and may be lawful for the Board of Revenue, the Superintendent of Stamps, and the Collector, or other Officers vested with the charge of Office established for the sale and distribution of stamps, to summon witnesses, to administer oaths and affirmations, and to take affidavits and affirmations, in all cases where he or they shall respectively think it necessary to administer or take an oath, or oaths, affirmation, or affirmations, in any investigation or enquiry into any case relating to the Stamp Revenue, or in any matter or thing connected therewith.

SCHEDULE.

Referred to in the Body of the Regulation, containing the Duties chargeable on Instruments of Conveyance. Contract, Obligation, and Security for Money, and on Deeds in general.

	Sa. Rs. As.
AGREEMENT, or any Minute or Memorandum of an Agreement concerning any matter or thing of the value of five hundred Rupees or upwards, not otherwise charged in this Schedule, nor expressly exempted from all stamp duty, whether the same be only evidence of a contract, or obligatory upon the party	8 0

Exemptions — Memorandum of Agreement for the hire of labour.

For the Sale of Goods, under the value of five hundred Rupees, and all Agreements carried on by letter and the like, between merchants and other persons residing forty miles from each other.

ASSIGNMENTS, if not of the nature specified under the heads of Conveyances and Settlement, nor specially exempted.

BILLS OF EXCHANGE, DRAFTS, PROMISSORY NOTES, HONDIES, TEEPS, BURNAS or other order, or obligation, for the payment of money payable, (if payable within the provinces subordinate to this Presidency) at sight, or at any stated period, not exceeding three months after date, or ninety days after sight, (not being a deed, instrument, or writing, bearing the attestation of one or more witnesses,) together with all Bills of Exchange, payable out of the said provinces at whatever date.

If for a sum of Money not exceeding 25 Rupees,					Sa.	Rs.	As.
Above	25 Rs.	and not exceeding	50	"	0	1	
"	50	"	Ditto	100	0	2	
"	100	"	Ditto	200	0	4	
"	200	"	Ditto	400	0	8	
"	400	"	Ditto	800	1	0	
"	800	"	Ditto	1600	1	8	
"	1600	"	Ditto	3000	2	0	
"	3000	"	Ditto	5000	2	8	
"	5000	"	Ditto	10000	4	0	
"	10000	"	Ditto	20000	6	0	
"	20000	"	Ditto	30000	8	0	
"	30000	"	Ditto	50000	12	0	
"	50000	"	Ditto	100000	16	0	
"	100000	"	.....	.....	20	0	

Promissory Notes written on paper of the above value, shall not be re-issued after payment.

Promissory Notes intended to be re-issued, shall be charged as follows:

If for a sum of Money not exceeding 25 Rupees,					0	2	
Above	25 Rs.	and not exceeding	50	"	0	4	
"	50	"	Ditto	100	0	8	
"	100	"	Ditto	200	0	12	
"	200	"	Ditto	400	1	0	
"	400	"	Ditto	800	1	8	
"	800	"	Ditto	1600	2	0	
"	1600	"	Ditto	3000	2	8	
"	3000	"	Ditto	5000	4	0	
"	5000	"	Ditto	10000	6	0	
"	10000	"	Ditto	20000	8	0	
"	20000	"	Ditto	30000	12	0	
"	30000	"	Ditto	50000	16	0	
"	50000	"	Ditto	100000	20	0	
"	100000	"	.....	.....	32	0	

Note The Governor General in Council reserves to himself the power of admitting any Bank or Company to Compound for the stamp duty chargeable on the Notes issued by it.

Notice of such arrangements to be given in the Government Gazette.

Foreign Bills of Exchange, drawn in sets for every Bill of each Set, where the sum payable thereby may not exceed. 400 Rupees.

More than 400 Rupees, but not exceeding 800 Rs.	0	8	
" 800	0	12	
" 1600	1	0	
" 3000	1	8	
" 5000	2	0	
" 10000	2	8	
" 20000	4	0	
" 30000	6	0	
" 50000	8	0	
Exceeding 50000	12	0	

Exemptions.—Bills of Exchange drawn and Promissory Notes issued by Government Officers, having authority to draw Bills upon the Go-

Sa. Rs. As.

vernment Treasuries, or to issue Promissory Notes, or other Acknowledgements on account of Government.

All Drafts or Orders for the payment of any sum of money on demand, drawn upon any Bank, Banker, or Agent, residing within twenty miles of the place where such Draft or Order shall be issued, such place being specified on the face of the draft.

BILLS OF LADING, of or for any Goods to be exported, 1 0

BILLS OF SALE,

An Absolute Bill of Sale, ... See Conveyances.

Bill of Sale, as a security, being the principal or only deed whereby the property is conveyed, ... See Mortgage.

Bill of Sale, as a security, being merely a collateral one with some deed or instrument, that has paid the advalorem duty prescribed for conveyances, ... 8 0

BONDS, TUMUSOOKS, PROMISSORY NOTES, or other obligation for the payment of money, payable at a period exceeding three months after date, or ninety days after sight.

If for any sum not exceeding.....	25 Rupees,	0	2
Above 25 Rs and not exceeding 50 "	"	0	4
" 50 " Ditto 100 "	"	0	8
" 100 " Ditto 200 "	"	1	0
" 200 " Ditto 300 "	"	2	0
" 300 " Ditto 500 "	"	4	0
" 500 " Ditto 1000 "	"	6	0
" 1000 " Ditto 2000 "	"	10	0
" 2000 " Ditto 3000 "	"	16	0
" 3000 " Ditto 5000 "	"	26	0
" 5000 " Ditto 10000 "	"	32	0
" 10000 " Ditto 20000 "	"	40	0
" 20000 " Ditto 30000 "	"	50	0
" 30000 " Ditto 50000 "	"	64	0
" 50000 " Ditto 75000 "	"	70	0
" 75000 " Ditto 100000 "	"	80	0
" 100000 " Ditto 150000 "	"	100	0
" 150000 " Ditto 200000 "	"	120	0
" 200000 " ".....	"	150	0

Bonds, concerning Respondentia and Bottomry, .. Advalorem as above

Bonds, given as Security for the transfer of Government Securities, or for the payment of an Annuity, for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued, } Shall be charged at the rate of the amount engaged to be paid, or accounted for, or at the value of the thing to be delivered or transferred.

Bonds, for Annuities for an indefinite period, such as Life Annuities and the like, } Shall be charged at the rate of 10 times the yearly payment.

Bonds, where the amount of the money to be secured or ultimately recovered, shall be uncertain and unlimited, } 150 0

Sa. Rs. As.

Where the amount is limited to a certain sum,....

The same as on a
Bond for such li-
mited sum.

Bonds, taken as Collateral Security with some
deed or instrument, that has paid the ad valorem duty,
prescribed for conveyances or money Bonds, or as se-
curity for the performance of any other contract,
covenant or agreement, not being for the payment
of money, the transfer of property, or the satisfaction
of any pecuniary demand.

Bonds of Indemnity.

Bonds, for the due execution of an office or work,
and all other Bonds not otherwise charged or exempt-
ed from duty.

Exemptions.—Arbitration Bonds.

Bonds, given to or by the Officers of Government on account of any
matter, or thing of, or belonging to the Government in its Political or Ter-
ritorial capacity.

Security Bonds, which may be taken by or by order of any Court,
Collector or other Judicial or Revenue authority, Razeenamabs, Soolm-
namabs, and Ruffianamabs, filed in any suit pending in a Court of Justice,
shall be charged as prescribed in the Regulations already in force or
hereafter to be enacted.

CHARTER PARTIES, or any Agreement or Contract
for the charter of any ship or vessel, or any Memoiran-
dum, Letter or other writing between the Captain, Mas-
ter or Owner of any ship or vessel, and any other person,
for or relating to the freight or conveyance of any me-
ney, goods or effects on board of such ship or vessel, ..

Exemptions — Charter Parties, of ships or vessels taken up by G vern-
ment for the conveyance of Troops or Military Stores, or for other Political
purposes,

CONTRACTS OR DEEDS, if not otherwise charged
nor exempted from duty

Copartnership, Deeds of

Composition, Deeds or other Instruments of
composition between a debtor or debtors, and his, her
or the creditors

CONVEYANCES, whether grant, disposition, assign-
ment, transfer, renunciation, or of any other kind or
description whatsoever upon the sale of any lands,
tenements, rents, annuities or other property real or
personal, heritable or moveable, or of any right, title,
interest, or claims in, to, out of, or upon any lands,
houses, rents, annuities, or other property, that is to
say, for or in respect of the principal or only deed, in-
strument, or writing, whereby the property sold shall
be conveyed to or otherwise vested in the purchaser or pur-
chasers, or to some other person, by his or their direction.

Where the purchase or consideration-money there-
on expressed or denoted, shall not exceed.. 50 Rupees,

				Rs. As.	
Above	50	Ru. and not exceeding	100	1	0
"	100	"	Ditto	2	0
"	200	"	Ditto	4	0
"	500	"	Ditto	8	0
"	1000	"	Ditto	12	0
"	2000	"	Ditto	16	0
"	3000	"	Ditto	20	0
"	5000	"	Ditto	32	0
"	8000	"	Ditto	40	0
"	12000	"	Ditto	50	0
"	20000	"	Ditto	64	0
"	30000	"	Ditto	80	0
"	50000	"	Ditto	100	0
"	100000	"	Ditto	150	0
and for every further Lack of Rupees beyond 2 Lacks,				200	0

Note. Where, of several deeds, instruments, or writings, a doubt shall arise, which is the principal, it shall be lawful for the parties to determine for themselves, which shall be so deemed, and to engross the same on paper, parchment, vellum, or the like, stamped for the prescribed ad valorem duty—provided, however, that in all cases, where there are more deeds than one, all other deeds than the principal shall be charged with a stamp duty of eight Rupees, and all such deeds shall specify by their contents, which other is the principal deed, by which the conveyance has been effected,—certifying, that it is executed in the manner and on the material stamped as required.

Exemptions.—All grants, leases, sales, or the like, wherein Government, in its Political or Territorial capacity, is a party.

[*Note.* This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money,—and shall receive from the officer conducting the sale, a deed of sale executed on paper impressed with a corresponding stamp.]

All transfers of subscriptions to any of the Government Loans or other Government Securities—also of Bank shares.

COPIES. A Copy in any manner authenticated, or declared to be a true copy, or made, for the purpose of being given in evidence, as a true copy of any bond, deed, or instrument of agreement, contract, conveyance, or of any deed or instrument whatsoever chargeable with a stamp duty.

Where such copy shall be made for the security or use of any person being a party to, or taking any benefit or interest, immediately under such agreement, contract, bond, deed, or other instrument,.....

The same duty as for the original instrument.

Where such copy shall be made for the security or use of any person not being a party to, or taking any

benefit or interest, immediately under such agreement, contract, bond, deed, or other instrument,

Sa. Rs. As.
8 0

Likewise, any copy authenticated, or made as aforesaid of any Schedule, receipt, or other matter put or endorsed on, or annexed to any such agreement, contract, bond, deed or other instrument aforesaid,.... .

8 0

Note. Authenticated copies of any records, letters, accounts, statements, reports, or other writings furnished to individuals, from any of the Public Offices of Government, in Calcutta, shall be written on paper of the value, for each and every sheet, of

6 8

Exemptions.—Copies made for the private use only of any person having the custody of the original instruments, or of his or her attorney or solicitor.

Copies of papers, which Public Officers are directed by any general Regulation, to make, require, or furnish - not specially declared chargeable with stamp duty.

Copies of Proceedings and Decrees of the Sudder Dewanny Adawlut, which shall be charged in the manner, and subject to the conditions prescribed in Regulation I. 1814, and other subsequent Regulations.

DEEDS, of any kind, not otherwise particularized in this Schedule,

EXCHANGES. Any deed, whereby any real property shall be conveyed or surrendered in exchange for other property.

If no sum of money shall be paid or agreed to be paid, for equality of exchange,

8 0

And if any sum of money be paid or agreed to be paid for equality of exchange,

The same adv. lo. rem duty as for a conveyance for such sum.

Shall be charged on the amount advanced at the rate of Bonds or other obligations for the payment of money payable at a period exceeding three months after date.

ENGAGEMENTS, to cultivate, provide or deliver Indigo plant, or to produce manufacture, provide or deliver any other article of commerce, in consideration of advance, made,

LEASES. Any lease made in perpetuity, or for a term of years, or period determinable, with one or more lives, or otherwise contingent, in consideration or a sum of money paid in the way of premium, fine, or the like, if without rent.

The same duty as for a conveyance or sale for a sum of the amount of such consideration.

Any lease of lands, houses, or other real property, at a yearly rent, without any payment of any sum of money, by way of fine or premium.

Where the yearly rent shall exceed twelve Rupees, but shall not exceed..... 24 Rupees,

0 8

Exceeding 24 Rs., but not exceeding 50 ..

0 12

„ 50 „ Ditto 100 ..

1 0

„ 100 „ Ditto 250 ..

2 0

				Sa. Rs. As.	
Exceeding 250 Rs. but not exceeding	500 Rupees,			4	0
" 500 "	..... Ditto	1000	"	8	0
" 1000 "	..... Ditto	2000	"	12	0
" 2000 "	..... Ditto	4000	"	16	0
" 4000 "	..... Ditto	6000	"	20	0
" 6000 "	..... Ditto	10000	"	32	0
" 10000 "	..... Ditto	50000	"	64	0
" Above 50000 "	.....	.....	.....	80	0

Any lease of lands, houses, or other real property stipulating for a yearly rent, and granted in consideration of a fine or premium, } Shall be charged with both ad valorem duties above provided.

The counter part of any lease, charged with a duty exceeding eight Rupees, shall likewise be executed on paper, vellum, or parchment, bearing a stamp of 4 0

Exemptions.—All leases, where the annual rent shall not exceed twelve Rupees.

All leases or pottahs given by authority of Government, or of the Board of Revenue.

LETTERS, OR POWERS OF ATTORNEY, or Commission of Factory in the name thereof.

Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case or transaction, or sundry acts to be done, after a manner specified in the instrument, 2 0
General, 4 0

Exemptions.—Wakalnamsahs executed to regular pleaders of the Sudder Dewanny Adawlut, or any of the Subordinate Courts of Judicature, authorizing them to prosecute or defend suits therein pending, or to present, or make any miscellaneous petition, application, or motion to the Court, which are to be charged as prescribed in Regulation I. 1514.

DETERS OF LICENCE, from Creditors to Debtors, .. 8 0

MORTGAGES, any deed of Mortgage, or condition al sale, with or without possession given of any lands-estate, or property, real or personal intended as a security for money due or to be lent thereupon, also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time, } Shall be charged after the same manner and at the same rates, as if in lieu of such deed of mortgage, or the like, a Bond had been taken for the sum due or lent at the time,

Deeds of Mortgage or the like, given as security for the transfer of Government Securities, or for the payment of an Annuity, for a fixed period, or the delivery at a future date of any matter or thing capable of being valued, } Shall be charged at the rate of the total amount assumed or of the book value.

Deeds of Mortgage, given for the security of Annuities for an indefinite period, such as Life Annuities, and the like, } Shall be charged at the rate of ten times the annual payment.

Sa. Rs. As.

Where the total amount secured by such mortgage is unlimited,

150 0

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum,

} At the rate of such limitation.

Nota.—Where a Bond may have been already taken for the amount secured, or where, from any other cause, the mortgage shall act merely as collateral security to some other transaction already charged with the ad valorem duty thereupon, the same being specified in the body of the deed of mortgage,

0 0

Likewise in case of there being more deeds than one required to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the ad valorem duty, and all other deeds connected with the same transaction,

Acknowledgments, or Promissory Notes, granted to the Treasurer, or other Officer of the Bank of Bengal, on account of the Bank, or to any private Banker or Agent for Loans or advances made on the deposit of Government Securities, Bullion, Plates, Jewels, or other Goods, and payable within three months after date shall be charged as Promissory Notes. If payable at a date exceeding three months, shall be charged as deeds of mortgage.

PARTITION. Any deed of partition of real or personal property adjusted by mutual agreement amongst co-heirs, co-parceners, or the like,

8 0

And if any sum or sums of money shall be paid or agreed to be paid for equality of partition,

} The principal deed stipulating for such payment, shall be charged with the ad valorem duty prescribed for a conveyance or sale for an equal sum.

POLICY OF ASSURANCE, or Insurance, or other Instrument by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives or upon an event depending upon any life or lives.

When the sum insured shall not exceed Sa. Rs. 5000

4 0

Exceeding 5000 not exceeding

8 0

„ 10000 Ditto

12 0

„ 20000 Ditto

16 0

Above

20 0

Policy of Insurance, of any ship, vessel, sloop, light, boat, or the like, any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage, where the premium shall not exceed two per Cent on the sum insured, if the whole sum insured shall not exceed one thousand Rupees,

If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any

Rs. Rs. As.

fractional part of one thousand Rupees, whereof the same shall consist,

0 0

Where the premium shall exceed two per Cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees,

1 0

If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees, whereof the same shall consist,

1 0

PROMISSORY NOTES, payable to the bearer on demand, at sight, or at any stated period not exceeding three months after date, or ninety days after sight,

See Bills of Exchange.

....., payable at a period exceeding three months after date, or ninety days after sight,

See Bonds.

....., for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid, shall be definite and certain,

The same duty as would be chargeable on a Bond for the whole amount.

All receipts for money deposited in any Bank, or in the hands of any Banker or Agent, if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be Promissory Notes.

RECEIPTS OR DISCHARGES, given for, or upon the payment of any sum of money not exceeding 32^{rs} Rupees,

0 1

Exceeding 32^{rs} Rupees not exceeding 100 Rupees,

0 2

„ 100 „ Ditto 200 „

0 4

„ 200 „ Ditto 500 „

0 8

„ 500 „ Ditto 1000 „

0 12

„ 1000 „ Ditto 2000 „

1 0

„ 2000 „ Ditto 3000 „

1 8

„ 3000 „ Ditto 5000 „

2 0

„ 5000 „ Ditto 8000 „

2 8

Above 8000 „

4 0

Also for a receipt in full of all demands,

4 0

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified, shall be expressed, or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared, to be paid or satisfied.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed, and taken to be a receipt in full of all demands, and charged accordingly.

* By a subsequent Notification 50 Rs. is fixed at the highest sum for which an unstamped receipt may be granted without incurring penalty.

Sa. Rs. As.

And if payment be made by delivery of a bill or bills of exchange, draft or drafts, promissory notes, or the like securities of money, the receipt or acknowledgment given thereupon, shall be deemed to be a receipt within the meaning of this Schedule.

Exemptions.—Receipts for money paid or received by any officer of Government on account of Government.

Receipts or Discharges given for the purchase money of any Government Securities, or shares of the Bank of Bengal.

Receipts and Discharges given for money deposited in any Bank, or with any Agent, to be accounted for on demand, provided no interest be stipulated as payable thereon.

If interest be stipulated, such receipt shall be chargeable as a promissory note.

Receipts or discharges written upon promissory notes, bills of exchange, drafts, or orders for the payment of money duly stamped.

Letters by the Post, acknowledging the arrival of any promissory notes, bills of exchange, or other securities for money.

Receipts or discharges written upon or contained in any bond, mortgage, or other security, or any conveyance, deed, or other instrument duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

SETTLEMENTS. Any deed or instrument, whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever,

{ Shall be charged with the ad valorem duty chargeable for Bond for the amount or value settled or agreed to be settled, or in cases in which the value shall be indeterminate, at the rate of one hundred Rupees.

Deeds of gift and dower, whether to take effect on the instant, or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.

Exemptions—Wills, testaments, and the like, together with deeds merely declaratory of trust, pursuant to any previous settlement, deed, or will.

General Exemptions—Deeds, instruments, and writings of any kind, in which Government or any Board, Commission, Court or public officer may, in a public capacity, be a party, save and except deeds, instruments, and writings relating to matters of, or belonging to the Commercial Department, shall not be chargeable with any stamp duty.

TERRITORIAL DEPARTMENT, THE 13TH JULY, 1827.

With reference to the provisions of the Regulation for raising and levying Stamp Duties within the Town of Calcutta, and to the Schedule of Duties thereunto annexed, the Vice President in Council notifies to the Public, that the fines, forfeitures, and penalties, prescribed for the due enforcement of that Regulation, will not be demanded, levied or sued for on the part of Government, in respect to deeds and writings of the descriptions herein under-mentioned; and the same shall be allowed to be executed and used as heretofore exempt from Stamp Duty, with the condition stated, until otherwise specially ordered, and duly notified to the public in the Government Gazette, or by Special Regulation.

DEEDS AND WRITINGS EXEMPTED FROM STAMP DUTY.

Receipts for any sum of Money not exceeding 50 Rupees.

Bills of Exchange or Hoondees for any sum of Money, if drawn bona fide from any place distant more than 100 miles from the place where the same are made payable, and not negotiated in Calcutta. Also Foreign Bills of Exchange drawn on Sets.

Provided, however, that if any Bill or Bills of Exchange drawn in any part of the Continent of India, and made payable in Calcutta, shall be negotiated therein, after acceptance, or in any way transferred after such acceptance to a third party other than the acceptor, and the payee of such bill or bills, the exemption shall not hold in respect to any such negotiated bill or bills, unless the same shall be taken to be stamped prior to such negotiation, or unless there be affixed to each bill, a Copy of the same executed on paper stamped with the stamp to which such bill is declared liable in the Schedule annexed to the Regulation above cited.

By Order of the Right Honorable the Vice President in Council,

H. T. PRINSEP, *Acting Secretary to the Govt.*

FORT WILLIAM, THE 2D AUGUST, 1827.

Notification—Inconvenience having been experienced, in the General Management of the Calcutta Stamp Duties, from the distance at which the Office of the Board of Revenue in Calcutta is situated from the Stamp Office, and more especially from the delays incident to the necessity of making references to the Board before Stamps, in certain cases, can be affixed to Deeds and Instruments sent for the purpose.—The Right Honorable the Vice President in Council, by virtue of the powers reserved to Government in the 3d Section of the Regulation, for raising and levying Stamp Duties within the Town of Calcutta, passed on the 14th June last, and Registered in the Supreme Court on the 12th July following, has been pleased to resolve, that from the Tenth day of this Month of August, the care and management of the said Stamp Duties within the Town of Calcutta, and the powers and authorities conferred to that end by the said Regulation, shall be transferred from the said Board of Revenue of Calcutta, to the Board of Customs, Salt and Opium, or the Members thereof for the time being, who have been appointed Commissioners for the Management of the Calcutta Stamp Duties, in the manner prescribed in the above cited Section of the said Regulation.—Notice is therefore hereby given, that from and after the 10th Instant, all the several powers and authorities heretofore vested in the Board of Revenue of Calcutta, by virtue of the said Regulation, for raising and levying Stamp Duties within the Town of Calcutta, will be possessed and exercised by the Board of Customs, Salt and Opium, and all persons having business to transact in respect to the same, will be pleased to apply to that Board.

By Order of the Right Honorable the Vice President in Council,

H. T. PRINSEP, *Acting Sec. to the Govt.*

GENERAL POST OFFICE.

G. STOCKWELL, Esq. OFFG. POST MASTER GENERAL.

W. MOORE, Esq. HEAD ASSISTANT.

LIST OF DEPUTY POST MASTERS AT THE FOLLOWING STATIONS.

<i>Agra</i>	The Fort Adjutant
<i>Allakabad</i>	Major R. Rich
<i>Allyghur</i>	Assistant Surgeon E. Henderson
<i>Almorah</i>	The Major of Brigade
<i>Ariacan</i>	Captain Duulop
<i>Backergunge</i>	The Collector
<i>Balasore</i>	Mr. Asst. Surgeon Thomas Matthews
<i>Bancoorah</i>	Assistant Surgeon G. N. Cheek
<i>Barrelly</i>	The Major of Brigade
<i>Barripore</i>	The Salt Agent
<i>Baugundey</i>	The Salt Agent
<i>Bauteah</i>	The Commercial Resident
<i>Beerbhoom</i>	The Magistrate
<i>Benares</i>	Mr. G. Robinson
<i>Berhampore</i>	Captain T. Lamb
<i>Bhaugulpore</i>	The Collector
<i>Bhopaul</i>	Captain J. Johnston
<i>Bogwangolah</i>	Mr. J. Rose
<i>Bullooah</i>	The Collector
<i>Bundlecund</i>	The Collector
<i>Burdwan</i>	The Collector
<i>Calpee</i>	The Collector
<i>Cawnpore</i>	Captain J. H. Mackinlay
<i>Chpss</i>	Captain H. L. Playfair
<i>Chittagong</i>	The Collector
<i>Commercolty</i>	The Commercial Resident
<i>Cuttack</i>	The Collector
<i>Dacca</i>	The Collector
<i>Delhi</i>	Mr. T. Dunn
<i>Diamond Harbour</i>	Mr. W. Eastgate
<i>Dinagapore</i>	The Collector
<i>Dinapore</i>	The Major of Brigade
<i>Furreedpore</i>	The Magistrate

<i>Fullyghur</i>	The Station Staff for the time being
<i>Ghazeepore</i>	Captain H. Carter
<i>Golagore</i>	The Commercial Resident
<i>Goruckpore</i>	The Collector
<i>Gya</i>	G. P. Beauchamp
<i>Hazareebaugh</i>	Captain H. L. Playfair
<i>Hidgellee</i>	The Salt Agent
<i>Hurrpaul</i>	The Commercial Resident
<i>Hurryaul</i>	The Commercial Resident
<i>Hussingabad</i>	Captain Impey
<i>Hydrabad</i>	Lieutenant Barnett
<i>Indore</i>	Captain Robinson
<i>Jessore</i>	The Collector
<i>Juampore</i>	The Collector
<i>Jubbulpore</i>	Captain M. Nicolson
<i>Katkar injeah</i>	Capt A. Macleod
<i>Katmandoo</i>	B. W. Hodgson
<i>Kedgerce</i>	Mr. Thomas Harton
<i>Kerpoy</i>	The Commercial Resident
<i>Kurnaul</i>	Lieutenant R. F. Dougan
<i>Loodianah</i>	Lieut. C. M. Wade
<i>Lucknow</i>	The Assistant Resident
<i>Malda</i>	The Commercial Resident
<i>Meerut</i>	The Major of Brigade
<i>Mhow</i>	Capt G. Casement
<i>Midnapore</i>	The Collector
<i>Mirzapore</i>	The Collector Customs
<i>Monghyr</i>	Captain H. E. Page, Fort Adjutant
<i>Mooi shedubad</i>	The Collector
<i>Moradabad</i>	The Collector
<i>Muttra</i>	Captain C. Frye
<i>Mymensing</i>	The Collector
<i>Mynpoory</i>	Assistant Surgeon E. Clarkson
<i>Nagpore Residency</i>	Captain W. Isacke
<i>Neemutch</i>	Captain C. C. Smyth
<i>New Anchorage</i>	Mr. D. Macpherson
<i>Nuddeah</i>	The Collector
<i>Patna</i>	Assist. Surgeon T. P. Wynne
<i>Purneah</i>	The Collector
<i>Rudanagore</i>	The Commercial Resident
<i>Rajshahye</i>	The Collector
<i>Rajpootana</i>	Captain J. Fagan
<i>Ramghur</i>	The Magistrate
<i>Rungpore</i>	The Collector
<i>Ruepore</i>	Capt. G. Hunter
<i>Sabatoo</i>	Captain C. Kennedy
<i>Santipore</i>	Collector Nuddeah
<i>Sarun</i>	The Collector

<i>Saugor</i>	Captain W. James
<i>Scindiah's Camp</i>	Lieutenant T. Desvoeux
<i>Seharunpore</i>	The Collector
<i>Shahabad</i>	The Collector
<i>Shajehanpore</i>	The Collector
<i>Sourool</i>	The Commercial Resident
<i>Sumbulpore</i>	Mr. C. L. Babington
<i>Sylhet</i>	The Collector
<i>Tipperah</i>	The Collector
<i>Tirhoot</i>	The Collector
<i>Tumlook</i>	The Salt Agent

REGULATIONS.

1. No letter or parcel, (such as are imported by sea, and native letters excepted,) will be received at any post office, unless accompanied by the postage which they bear; in sicca rupees.

2. No package exceeding 12 sicca rupees in weight, or 15 by 12 inches in size, and 12 inches in depth, will be received at the general post office, unless paid for accordingly.

3. No money, jewels, watches, trinkets, or valuables of any description, will be received for transmission, either by the letter dawk or bangy. The rule does not extend to bank notes, which the person sending is recommended to cut in halves, and forward the parts separately by successive dawks.

4. No persons not belonging to the department, can be admitted into the interior of the post office, or be allowed of themselves to examine the records. All complaints, or applications for information must be made to the post master general in writing.

5. Persons addressing the post master general respecting any delay in the delivery of their letters, are requested to transmit, at the same time, the envelopes of such letters, bearing the post office stamp, which specifies the date on which the letters were issued for delivery.

6. No person can be permitted to take the letters from the peons, except in the regular course of delivery; and it is requested that the peons may experience as little detention at the doors of houses as possible.

7. Persons receiving letters are required to pay the amount of postage marked on them; and if they have occasion to complain of any surcharge, they must state their complaint officially to the post master general. Should his decision not prove satisfactory, they are at liberty to appeal to the governor general in council.

8. All letters refused by the party to whom they are addressed, and all ship letters transmitted from subordinate stations to the general post office on which the ship postage has not been paid, shall be returned to the office from whence they were despatched and the writer, or the person who brought them to the office, shall be required to pay the postages both to and from the place of address. If the writer cannot be discovered, the letters shall be entered in a list, which shall be exposed by the post master in the most public part of his cutchery, and a copy of which shall be transmitted from time to time to the post master general, who shall advertise the letters in the Government Gazette, with notice that they will be delivered to the writers on payment of the postage due on them.

9. Should the writer of a returned letter refuse to pay the postage due on it, the post master is authorized to detain all future letter to such person's address, until the demand in question shall be liquidated. The same rule is applicable to all other cases of refusal to pay postage.

10. Any person opening a letter or envelope, shall be bound to pay the postage of the same, whatever may be the contents.

11. Persons exempted from the payment of postage by their official situations, having occasion to write to non-exempted persons on the private business of the latter, shall write on the envelope, '*bearing postage*,' in which case the amount is to be collected from the receiver. Letters from out stations where no person duly qualified to collect the postage is established, will also be received bearing postage.

12. The post office is not answerable for the loss of property contained in any letter or parcel, which may be transmitted by dawk or bangy. For the greater security of such property, however, the clerks, &c are strictly prohibited from delivering back to any person, or under any pretence, letters or parcels, which may once have been lodged in their offices.

13. A treasury podar is appointed to attend daily at an office contiguous to the entrance of the general post office, for the purpose of exchanging rupees into pice, at the established rate of 64 per rupee, for the accommodation of persons delivering letters into the office, who may not have brought the exact sum assessed on them.

14. The general post office is open for the receipt and delivery of letters and for replying to inquiries from 10 a. m. to 2 p. m. every day, Sundays excepted; and for the receipt of letters only, from 3 to 4 past 6 p. m. No newspapers will be received after 5 p. m.

15. Travellers may be furnished with dawk bearers, on application at the different post offices, where tables, exhibiting the charge and estimated distances to all the principal stations, are constantly exposed for public inspection.

INLAND POSTAGE.

1. All letters not exceeding 1 sa. wt. are to be charged as single letters according to the rates specified in the annexed table of letter of postage; those exceeding 1 but not exceeding 2 sa. wt. twice the amount; and so on in proportion as far as 25 sa. wt. above which no letter or parcel will be received for transmission by dawk.

2. Registers, pamphlets, vouchers, accounts, parcels of law papers, or news-papers from Europe, subscribed, and attested by the signature of the person sending them as such, are received for transmission by dawk, at the rate of 3 sicca wt. as one, if not exceeding in all 25 sicca wt. i. e. from 1 to 3 sicca wt. as a single letter, from 3 to 6 as double, from 6 to 9 as treble, and so on to 25. Should such parcel however be found to contain letters, the whole will be charged according to the letter rates of postage.

3. All letters or parcels covering Company's paper, ought to be registered at the post office.

4. The postage of letters to Madras, and places under that establishment, is levied only to Ganjam.

5. Natives have the option of paying only half postage on delivery of their letters at the different post offices, the other half remaining to be collected from the persons to whom they are addressed. This rule does not apply, however, to letters addressed by natives to officers of government, or to places beyond Ganjam:—if to Madras, they pay to Ganjam only; and full postage, if to Hyderabad, Bombay, and Ceylon.

POSTAGE ON SHIP LETTERS.

Ship postage, according to the following rates, is charged on all ship letters whatever, whether imported or exported, letters to and from the members of government and the chief justices only excepted: viz.

One sicca weight,	.....	.....	2	annas.
From 1 to 2 sicca weight,	.....	.....	4	_____
— 2 — 4 —————,	.....	.....	8	_____
— 4 — 8 —————,	.....	.....	1	rupee.
— 8 — 16 —————,	.....	.....	2	rupees.
— 16 — 25 —————,	.....	.....	3	_____

Where the weight exceeds 25 sicca weight, 2 annas additional are charged for each additional sicca weight.

SHIP LETTERS.

Complaints having been of late preferred to the Post Master General by Individuals, as to the hardship of being subjected to Postage on "Ship Letters" forwarded by dawk from the Post Offices of Madras and Bombay, even when no immediate opportunity offered of transmitting such Letters by a Sea conveyance.

The Public are hereby informed, that the Rule established by Government in 1813. will henceforward be strictly adhered to at the Calcutta General Post Office,—viz--- That Single Letters, or those only which do not exceed the weight of One Sicca Rupee shall be sent by Land to the other Presidencies, unless where such single Letters can be more expeditiously conveyed by a Sea conveyance.

2dly. All Letters exceeding the above prescribed limitation of weight, shall be forwarded to their destination by the first eligible Sea conveyance that may offer.

3dly. With the view however to the accommodation of the Public, all Persons desiring to have their "Ship Letters" forwarded by the Mails, which may exceed the weight of One Sicca Rupee, and being within the prescribed limitation of 25 Sa. Wt. are requested to signify their wishes in writing to the Post Master General, and to rely on their receiving immediate attention.

May 6, 1822. COLIN SHAKESPEAR, *Post Master General*.

LETTERS FOR EXPORTATION.

1 When letters for exportation are delivered into any of the post offices at the upper stations, they must be subscribed "Europe" or "ship letters;" and the inland postage to Calcutta, as well as the ship postage, must accompany them.

2. In like manner, letters for transmission by sea, via Madras, Bombay, or any other port of India must be accompanied by the full inland postage to such port, as well as the ship postage.

3. Letters are received for exportation by sea, to any part of the world frequented by ships from India, and all such letters shall be registered at the general post office, and forwarded by the ship which may be designated in the address; or if such ship shall have sailed, they shall be returned, bearing the inland return postage. Letters not designated for any particular ship, shall be forwarded by the first ship that may be despatched.

4 Packets containing newspapers, pamphlets, accounts, law papers, &c. if left open at each end, or bearing a superscription specifying their contents, with the name of the person who forward them are received for transmission by sea, at the rate of one-third of the letter postage. If found to contain any letter or writing, however the full postage will be charged.

LETTERS IMPORTED.

1 When letters imported by sea, are transmitted to any of the out stations, the persons to whom they are addressed, must pay the inland as well as the ship postage.

2. The inland postage, however collected on ship letters, forwarded by mail to the remotest parts of the country, is limited to the amount of the ordinary postage levied on the letters to Cawnpore provided the weight of such letters does not exceed 8 sicca weight. The following rates of postage to Cawnpore, exhibit, therefore, the highest rates of ship postage, assessed, on the letters of the description, to whatever station they may be transmitted; viz.

		<i>Ship Postage.</i>		<i>Inland ditto.</i>		<i>Total</i>	
		<i>R. A.</i>		<i>R. A.</i>		<i>R. A.</i>	
Single Letter	1 Sa. Wt.....	0	2	.....	0 1	.....	0 13
Above	1 & under 2, ...	0	4	.....	1 6	.....	1 10
Ditto	2 & under 3,	0	8	.....	2 1	.....	2 9
Ditto	3 & under 4,	0	8	.....	1 12	.....	3 4
Ditto	4 & under 5,	1	0	.....	3 7	.....	4 7
Ditto	5 & under 6,	1	0	.....	4 2	.....	5 2
Ditto	6 & under 7,	1	0	.....	4 13	.....	5 13
Ditto	7 to 8,	1	0	.....	5 8	.....	6 8

3 All ship letters weighing more than 8 Sicca weight, are forwarded by bagey, and charged as bagey parcels; unless the parties to whom they are addressed shall have expressed their desire in writing to have them conveyed by the mail, in which case they are entitled to the indulgence held forth in the foregoing clause, but must pay the full inland postage.

4 Ship letters, received by the mails from the other presidencies, are subject to the payment of only half the usual ship postage, with the whole Inland postage

5. No Ship letters or parcels however, addressed to persons residing under this presidency, will be forwarded to them by dawk from the post offices at any of the other presidencies without special instructions to that effect. Any such letters, &c. which may be received at the post offices in question, will be kept for the first safe conveyance to Calcutta by sea

6. Ship parcels, deliverable at Calcutta, containing newspapers, pamphlets, vouchers, or law papers, are charged at the following rates, viz.

To	25	Sicca Weight	...	Rupees	1	0
—	50	..... ditto,	.....	.....	2	0
—	100	..... ditto,	.....	.....	3	0
—	150	..... ditto,	.....	.....	4	0
—	200	..... ditto,	.....	.....	5	0
—	250	..... ditto,	.....	.....	6	0

7. To entitle the party however, to whom any such parcel may be addressed, to the benefit of the foregoing Regulation, it is necessary, that he should on the requisition of the post master, subscribe a written declaration signifying that the parcel in question contains only papers of the above description; and he must further consent if re- to the parcel being opened at the post office, otherwise, it will be charged according to its weight as ship letter.

8 All ship parcels, containing newspapers, &c. addressed to persons residing at the upper stations, are transmitted by bangry, at the usual rate of bagey postage, in addition to such ship postage as

may be due on them. Where instructions are given to that effect, however, such parcels may be transmitted by dawk, the party defraying the full dawk charges on the same.

9. A County of one anna is paid by government to masters of ships and others bringing them from sea, for all ship letters delivered in Calcutta, which they may bring to the post office.

AFTER PACKETS,—RECEIVING BACK.

All Persons wishing to *receive back* from the General Post Office, any Europe Ship Letter, which from having been delayed by the Writer for an *After Packet*, may probably fail to reach the outward-bound Ship at Sangor; are hereby requested to endorse such letter, as follows *If too late for the ———— to be returned to Messieurs ———— or Mr ————* to whom the letter may belong.

Letters not being so endorsed, will *again* be forwarded for the General Post Office, by the earliest, and most eligible conveyance that may offer for England direct, much time and trouble is thus saved to Individuals, besides *treble postage, otherwise leviable*.

N. B. The Deputy Post Master at Kedgerree cannot *without written orders*, ship Europe letter Packets, sent from the General Post Office on *any other Vessel than that for which the Packet is addressed*.

Oct. 30, 1822 COLIN SHAKESPEAR, *Post Master General*.

LETTERS WRITTEN IN HARBOUR.

To prevent mistakes the public are hereby informed, that letters from persons proceeding up or down the River Hoogly, are receivable at the Post Offices of Diamond Harbour, Kedgerree and the New Anchorage, exempt from the charge of Ship letters: postage levied on letters imported from foreign Ports and are only chargeable with the land Postage of two annas from Diamond Harbour, and five annas, whether from Kedgerree, or New Anchorage, the same being single or of the weight of one Sicca Rupee.

Commanders of inward bound ships are requested to make up separate Parcels of letters written in Harbour, which they may have occasion to send on shore to the Post Offices, either from themselves, or passengers keeping them distinct from loose letters or Packets imported from Foreign Ports, and to particularize them as Harbour letters when delivered, with the amount Postage, to the Peons of the Post Office Dawk Boats.

Aug. 26, 1823. COLIN SHAKESPEAR, *Post Master General*.

NEWS PAPERS.

The Most Noble the Governor General in Council, having renewed the consideration the Rates of Postage leviable on News Papers dispatched by dawk under the existing system, has been pleased to resolve, that the following Rules shall be in force for the Regulation of the Weight and Postage of such Publications, from and after the First day of March next, viz.

First. News-Papers published and dispatched weekly, shall be charged with Postage as single Letters, provided they do not exceed Three Sicca Weight.

Secondly. News Papers published and dispatched twice or thrice in the week, shall be charged with Postage equal to two-thirds of the rate leviable on single Letters, provided they do not exceed two and a half Sicca Weight.

Thirdly. News Papers published and dispatched oftener than three times within the week, shall be charged with Postage equal to one half of the rate leviable on single Letters, provided they do not exceed two Sicca Weight.

Fourthly. Any excess in the above Weights will render the News Papers liable to a proportioned increase of Postage, agreeable to the general Rules of the Post Office.

June 30, 1821.

P. TREVES. P. M. G.

EXEMPTION FROM POSTAGE.

1. Letters on the public service are transmitted free of postage. And for this purpose, the public officers mentioned in the subjoined list, are allowed the privilege of franking such letters.

2. All letters on service, must bear on the envelope the official designation of the person to whom they are addressed, and also the name and designation of the writer, in his own hand writing. It is also necessary to entitle them to exemption from postage, that the word '*service*' should be superscribed on all such letters; but as the commanding officer in the field, the secretaries to government in the several departments, the secretaries to the governor general and commander in chief, the post master general, the resident at foreign courts, and the agents to the Governor General may have occasion to correspond with individuals on public business though not in an official form; private letters on public business from those officers shall be exempted from postage, on their subscribing on the envelope their name and official designation, with the addition, of the word '*private*.'

3. Any officer, whether civil or military, not having the privilege of franking, who may have occasion to address Letters on service the postage of which is *bonafide* chargeable to government may be indemnified for the charge of postage, on a representation of the case to the civil or military auditor.

4. Officers on duty from their corps, or leave of absence, having occasion to correspond on public service, must carry their letters to the adjutant general, if they are at the presidency, or, if elsewhere, to the commanding officer of the station, who, on being satisfied that the letter is exclusively on service will frank the same.

5. All official letters from an Adjutant or quarter master of a corps to detached officers of the same corps, must be franked by the commanding officers of the corps.

6. All reports, review rolls, indents and returns, carefully tied up, with a ticket, containing the address, and also the name and designation of the officer by whom they are despatched, but without any seal or envelope, are received for transmission by dawk free of postage.

7. Public officers are expressly prohibited, under pain of severe displeasure of government, from applying the privilege of franking to their private correspondence.

FRANKING RULES.

REVISED TO THE 25TH JULY, 1825.

PARTIES AUTHORIZED TO FRANK.

REMARKS.

- | | | |
|------|---|---|
| 1st. | <i>Of His Majesty's Government.</i>
The Secretary of State for Colonial Affairs.....
Ditto to the Treasury..... | |
| 2d. | <i>The Right Hon'ble the Board of Commissioners for the Affairs of India.</i>
The President,
„ Members & } of the Board
„ Secretary, } | Letters from Individuals in India, addressed to these Authorities,—pass Free. |
| 3d. | <i>The Hon'ble the Court of Directors.</i>
The Chairman,
„ Dy. Chairman, } of the
„ Directors, } Court
„ Secretary, and }
„ Asst. Secretary, } | |
| 4th. | <i>The Supreme Government of India.</i>
The Governor General,
„ Members of Council,....
„ Secretaries..... | All Letters, unconditionally.
To and from, on public business. |
| 5th. | <i>The Supreme Court.</i>
The Chief Justice,
„ Puisne Judges,
„ Clerk of the Crown,.. | Any Letters, to and from. |
| 6th. | <i>Ecclesiastical.</i>
The Lord Bishop,
„ Arch-Deacon of Calcutta, }
„ Ditto of Madras,..... }
„ Ditto of Bombay, }
„ Chaplains,..... }
„ Episcopal Commissioners, } | Any Letters, to and from.
In the absence of the Bishop, on Ecclesiastical affairs.
On affairs connected with their Archdeaconries.
Transmitting to the Presidency, Registers of Baptisms, Marriages, and Burials
Under the usual rules. |
| 7th. | <i>His Majesty's Navy.</i>
The Commander in Chief, Admirals, or Commodores,...
Officers Commanding His Majesty's Ships in India,..... | Addressing Persons in India but not to Europe, except to Public Officers.
To and from "On His Majesty's Service." |

7th.	{	Commissioner at Madras,...	{	All his Letters termed "De- mi Official," and those to the Principal Officers, and Commanders, of His Majes- ty's Navy in England.
		Ditto at Bombay,.....		And to him, - from the fol- lowing; viz. Commanders, and Commanding Officers of Ships of War.
	{	Secretary to the Naval Com- mander in Chief,....		Officers of the Navy and Royal Marines, on leave. Officers of the Naval Yard; Hospital, Victualling, Con- tingent, and Co-operage De- partments.
		Agents in Calcutta to the Con- tractor for Victualling His Majesty's Squadron in India.		Addressing the Naval Com- mander in Chief. The Resident Commission- ers; Commanding Officers, and Purser, of His Majesty's Ships.
		or, Agents for the Purchase of Stores, for His Majesty's Dock Yards, and Naval Squadron in India,....		Their Letters to be bona fide "On His Majesty's Ser- vice," and superscribed at full length, conformably with their respective designations. (Orders of Government, 21st July, 1820.)

Civil Service.

8th.	{	Board of Trade.	{
		Do. do. Revenue.	
		Do. do. Commissioners.	
		Do. do. Customs.	
		Post Master General.	
		Deputy Post Master General.	
		All Deputy Post Masters at Out Stations, on the Affairs of the Department,.....	
		Accountant General.	
		Do. to the Board of Revenue.	
		Do. to the Board of Trade.	
		Do. to the Board of Customs.	
		Agents Political, to the Go- vernor General.	
		Assay Master of the Calcutta, Benares, Furruckabad and Saugor Mints,.....	
		Orders of 27th June, 1822.	
		Assistants on Deputation.	
		Civil Auditor.	
		Chairman of the Committee for Erecting Warren Hast- ings' Statue,.....	

(Clerk to the Stationary Committee.....)	
Collectors of Government Customs.....)	
Do. Deputies, at Out Stations.	
Do. of Revenue.	
Commercial Residents.	
Judges of Courts of Appeal and Circuit.....)	
Ditto and Magistrates of Zillah and City Courts.....)	
Mint Masters at Calcutta, Benares and Furruckabad...)	
Opium Agents.	
Pension Fund Committee.	
Private Secretaries to the Governor General.....)	
Register of the Sudder Dewanny and Nizamut Adawlut.....)	
Registers of Courts of Appeal.	
Ditto of Zillah & City Courts.	
Resident at Foreign Courts.	
Salt Agents.	
Secretaries, to the Board of Revenue, Trade & Customs. }	
Secretary to the Civil Fund... }	
§th. {	Ditto to the Mint Committee.
	Orders of 27th June, 1822.
Sub-Treasurer.	
Sub-Export Warehouse Keeper	
Sub or Assistant Import ditto. }	
	Agents to the Import Warehouse Keeper, have not the privilege of franking.
Superintendent of Chowkies.	
Superintendent of Calcutta Lotteries.....)	
Ditto of Resources in the Upper Provinces.....)	
Ditto of Stamps	
Superintendents of Police.	
Superintendent of Telegraphic Communication.....)	
Ditto's European Assistants.	
Ditto's Native Agents. }	
	On the same footing as those under the Commissariat Department.
Secretary to the Canal Committee.....)	
Superintendent of Canals and Iron Bridges.....)	
Superintendent General of Shakesperian Bridges, and	
Official Correspondence....)	

Military.

<p>{ The Commander in Chief. Adjutant General of King's } Troops. Ditto's Deputy. Ditto's Assistant. Ditto of Company's Troops. Ditto ditto's Deputy. Ditto ditto's Assistant.</p>	
<p>Adjutants of Corps.</p>	<p>{ Their Official Letters to Officers of the same Corps who are detached, to be franked by the Commanding Officers of their Corps.</p>
<p>Agents for Army Clothing ..</p>	<p>{ Superscribing " Clothing Department, (1st, 2d, &c.) " Division."</p>
<p>Auditor General. Ditto's Deputy Barrack Masters. Ditto's Assistants.</p>	
<p>Ditto's Native Agents..</p>	<p>{ Their Letters to be franked by Commanding Officers of Stations and Posts.</p>
<p>Chief Engineer.</p>	<p>{ Corresponding with Engineer Officers.</p>
<p>9th. { Commandant of Artillery Commanding Officer of ditto in the Field Commanding Officers of Corps</p>	<p>{ When addressing detached Officers of their own Corps; Commissaries or Deputy Commissaries of Magazines; Conductors of Ordnance in charge of Stores; Superintending Surgeons; and the Officer who pays the Stipends of the Families of Native Troops on Foreign Service.</p>
<p>Commandant of Artillery .. Commanding Officer of ditto in the Field.</p>	<p>{ Their Official correspondence with the Commanding Officer of Horse Artillery.</p>
<p>Ditto</p>	<p>{ His ditto, with the Officer Commanding the Corps of Pioneers.</p>
<p>Commissary General. Ditto's Deputy. Ditto's Assistants.</p>	
<p>Ditto's Native Agents. . . .</p>	<p>{ Their Letters to the Commissary General, and Commissariat Officers, to be franked by Commanding Officers of Stations and Posts.</p>
<p>Commissaries of Ordnance of Stores..... Ditto Deputy.....</p>	<p>{ When addressing the Commissaries of other Magazines; Conductors, or other Officers proceeding in charge of Stores, and Commanding Officers of Stations.</p>

Conductors of Stores.....	When addressing Commissaries and Deputy Commissaries of Magazines; and Commanding Officers of Posts and Stations
Engineer Officers.....	Corresponding with their Chief.
Fort Major,... } of Fort Wm. Fort Adjutant, }	Official.—Orders, 10th April, 1822.
General Officers on the Staff..	Addressing a Deputy Judge Advocate; and Commanding Officers of Stations.
Judge Advocate General.	Ditto the Judge Advocate General; and ditto
Ditto Deputy.....	Addressing Brigade Majors of other Stations; Military and Medical Boards; Auditor General Commanding Officers of Posts, Stations and Detachments; Superintending Surgeons; Chaplains; Judge Advocate General, or his Deputies; and the Fort Major of Fort William
9th. Officer who pays the Stipends of Families of Native Troops on Foreign Service.	Subscribing, "Family Subsistence of Native Troops."
Officers,—All.....	Corresponding with the Commander in Chief; the Secretary to Government in the Military Department; Adjutants General; Auditor General; Paymasters; Military and Medical Boards; except with respect to Letters on their own concerns, as described in the 5th and 6th Regulations of the Appendix, which are (particularly the latter) in full force; and all Post Masters are hereby enjoined, strictly to see, that they are not evaded in any shape, to the prejudice of the public Revenue.
Ditto, Commanding Posts Stations and Detachments,	Addressing the Military and Medical Boards; Auditor General, or his Deputy; Paymasters; Quarter Master General, or his Deputy; and Commanding Officers of other Posts, Stations or Detachments.

	Addressing the Commanding Officers of their own Corps; Commanding Officers of other Posts, Stations and Detachments; Commissaries, or Deputy Commissaries of Magazines; Conductors in charge of Stores; and Station Majors of Brigade.
Ditto, Commanding Posts and Detachments.	
Officers Commanding Provincial Corps.	Corresponding with the Auditor General; Paymasters; Revenue, Military and Medical Boards.
Ditto, Detached, tho' not Commanding.	Addressing Officers Commanding their own Corps.
Ditto, on duty, or leave of absence.	At the Presidency, shall carry their Letters to the Adjutant General, who, being satisfied that they are exclusively on the Public Service, will frank them:—And at the subordinates, — the Commanding Officers of Stations are to be applied to for the same purpose.
9th. —	Their Letters to be restricted to one single sheet of ordinary paper; to bear on them the names and designation of Commanding Officers (or in case of their absence, of the next in rank, acting for them) of the Regiment, Corps, or Detachment to which the writers belong (they being at the time, bona fide in the Service,) to which shall be added the words "Soldier's Letter." —The first part of this Rule applies to Letters addressed To Non Commissioned Officers.
Ditto, Non-Commissioned. ..	
	All Letters marked "Orphan Society" coming from, or addressed to the following Persons, bearing on the Envelopes, their names and Official situations, shall be received free of Postage, viz.
Orphan Society.	Deputy Governor of the Orphan Society. Secretary to the General Management of ditto Secretaries to the Station Committees of ditto,

	Military Widow's Fund,	{ Privilege of Franking limited to the President, or Acting President, for the time being. Letters to be Superscribed "Bengal Military Widow's Fund"
	Pay Masters of King's Regiments,	{ Corresponding with the Pay Master to the King's Troops at the Presidency.
	Ditto of Stations.	
	Persian Interpreter to the Commander in Chief.	
	Political Agents to the Governor General,	
	Presidents of Off-Reckoning Committees,	
	Ditto of Compensation ditto, ..	
	Quarter Master General of King's Troops	
	Ditto of Company's ditto.	
	Ditto Ditto's Deputy.	{ Corresponding with the Quarter Master General; Barrack Masters; and commanding Officers at Posts and Stations and at Ammanabad.
9th.	Quarter Master of Corps.	{ Their Officers to Officers who are employed by the Government Officers of their Corps.
	Regulating Officers.	{ Corresponding with the Board of Revenue; the Auditor General, and Paymasters.
	Residents at Foreign Courts..	
	Secretary to the Commander in Chief.	
	Ditto to the Military Board...	
	Ditto Ditto's First Assistant...	
	Ditto to the Board of Superintendence.	{ Corresponding with the Superintendent at Poosa.
	Ditto to the Clothing Board. ..	{ Ditto on business of the Army Clothing.
	Ditto and Accountant of the Telegraphic Committee. ..	{ To and from; and to be superscribed "Telegraphic Communication."
	Ditto to the Committee for reporting on Lt. Schalch's Plans.	{ To and from.
	Supervisor of the Hissar Establishment,	{ Addressing authorities strictly on affairs relating thereto. To be superscribed "Hissar Establishment," and officially endorsed Privilege extended to the Assistant in charge in the absence of the Supervisor.

9th.	Soldiers, and Non-Commissioned Officers.	<p>Their Letters to be restricted to one single sheet of ordinary paper; to bear on them the names and designations of Commanding Officers, (or in case of their absence, of the next in rank, acting for them) of the Regiment, Corps or Detachment to which the writers belong (they being at the time, bona fide in the Service), to which shall be added, the words " Soldier's Letter." —The first part of this rule applies to Letters addressed To Non-Commissioned Officers and Soldiers.</p>
	Superintendents of Public Buildings in the Lower and Western Provinces,.....	<p>All letters from them, to Public Officers and Individuals, on subjects connected with their official duties. The Postage for all Letters to them, from Public Officers and Individuals engaged in the execution of Works under their authority, to be charged in their accounts for those works.</p>
	Ditto's Assistants.	
	Ditto's Native Agents,	<p>Their Letters to be franked by Officers commanding Stations and Posts.</p>
	Superintendents of the Trigonometrical Survey of India, and	<p>When addressing each other.</p>
	Ditto's Subordinates, ...	
	Superintendent of the Road between Benares and Allahabad,	
	Ditto & Director of Telegraphic Communication.	
	Ditto's European Assistants.	
	Ditto's Native Agents.	<p>On the same footing as those under the Commissariat Department.</p>
	Surveyor General,	<p>Corresponding with Surveyors.</p>
	Surveyors,.....	<p>Ditto with Surveyor General.</p>

All Reports, Review Rolls, Indents and Returns, addressed to the Officers for whom they are intended, if compactly made up, and superscribed as such, by the Officers making the despatch, will be received free of Postage.

<i>The Honorable Company's Marine.</i>	
10th.	The Master Attendant.
	„ Marine Surveyor.
	„ Secretary to the Board.
	„ Embarkation Committee and Secretary.
<i>Medical</i>	
11th.	The Apothecary General
	„ Secretary to the Board.
	Superintending Surgeons
	Surgeons and 1
	Ditto Assistant.....
	The Superintendent Gen. of Vaccination and his Subordinate
12th.	Superintendent of the Eye Hospital.....
<i>Miscellaneous.</i>	
12th.	Governors of Settlements.....
	Agents at the other Presidencies to the Superintendent of the Calcutta Lotteries.....
	Individuals in India.....
	Medical Officer with the Tanjore Rajah on a Pilgrimage.
	Superintendent of the Botanical Garden.
	Ditto of ditto in the Upper Provinces.....
	Superintendent General of Government Plantations. ..
	The Public.
	Commercial Superintendent at Mooradabad also Lieutenant Gerrard and his Gomastah's Letters, English and Persian.
	Vakeels of Native Powers. ..
Addressing the Board; Surgeons and Assistant Surgeons; and Commanding Officers of Posts and Stations, in their own Districts.	
Do. the Superintending Surgeons of their own Divisions.	
Not entitled to the privilege of franking.	
Limited to Correspondence strictly connected therewith.	
To be endorsed "Eye Hospital," and officially endorsed.	
Addressing persons in India, but not to Europe, except to public officers.	
Their Letters to the Superintendent.	
Addressing the Authorities in England, specified in the 1st, 2d and 3d Divisions of this list.	
— "To and from."	
On matters relating to the Garden.	
To the Secretary of the Board of Superintendence	
"On Stud Service."	
Limited to the business of the Department.	
Their Despatches by the public mail; will be franked by the Persian Secretary to the Government.	

12th. } Zemindars and Others } All their Letters to the Superintendent of Police Lower Provinces.

Note.—Should any Officers discover, that the mention of them has been inadvertently omitted in the foregoing list, they are requested to send the authority under which they claim the privilege of Franking, to the Post Master General, who, upon being satisfied that it has been granted to them, will cause the necessary corrections to be made, in the reprints of this Notice.

APPENDIX TO RULES AND REGULATIONS, VIZ.

1st. Officers Civil and Military, not named in the foregoing list, who may have occasion bona fide to address Letters on the Service, the Postage of which is properly chargeable to Government, will be indemnified in such expense, by making application to the Civil Auditor, or Military Auditor General, stating the circumstance which rendered such Correspondence necessary.

2d. Letters addressed "On the Service," shall bear on their Envelopes, the Official Designations of the Officers to whom they are addressed, as well as the Names and Official Designations, in their own hand writing, of the Officers by whom such Letters are written.

3d.—It is to be understood, that the exemption from Postage granted to Public Officers under Government, is limited to correspondence bona fide on the Public Service; and that when the prescribed form shall not have been strictly observed, such Letters are to be rejected at the Office of Post Officers, unless the rate of Postage be then tendered. But, as the Commissioners in the Field; the Secretaries to Government in the several Departments; the Private Secretaries to the Governor General and Commander in Chief; the Post Master General; the Residents at Foreign Courts; and the Agents to the Governor General, may have occasion to correspond with Individuals on public business through not an Official form; private Letters on public business from these Officers, shall be exempted from Postage, when superscribed with their Names and Official Designations, and the addition of the word "Private."

4th.—To prevent confusion in the Public Accounts, and guard against disputes and misrepresentations of the delivering Peons,—All persons, receiving Letters from them, are required forthwith to pay the amount of Postage, according to the Post Office charge thereon. If, however, the Receiver should think, that the charge so marked is in excess of the established rate, he should address himself in writing, to the Post Master General, who will cause an immediate investigation to be made into the complaint, and if it prove well founded, order the surcharge to be refunded. On the other hand, if the rate of Postage charged appears to him to be accurate, he will give the necessary explanation. Should the Complainant still be dissatisfied, he is at liberty to appeal to the Governor General in Council. The same course is to be pursued, where the complaint arises from Letters being charged with Postage, which the writers, or the Persons to whom they may be addressed, shall consider to be entitled to pass free.

5th.—That, when Public Officers under Government shall have occasion to correspond with Individuals not on the Public Service, as in the case of transmitting Bills of Exchange, Promissory Notes, Receipts, or any other description of Government Securities, &c. &c. the Public Officers forwarding such Letters, shall superscribe their

Official Signatures, and the Words, "Bearing Postage."—When Letters having such superscription shall be received at the General Post Office the Postage will not be demanded, but the Post Masters of the Stations to which the letters go, shall collect the amount from the Parties to whom they may be addressed and delivered—When, on the contrary, such letters are addressed by an Individual to a Public Officer of Government, the Postage shall be required from the Persons delivering such Letters at the Post Office.

6th.—In publishing the foregoing List, the Public are desired to take notice; that the privilege of franking Letters having been authorized by the Most Noble the Governor General in Council, for the express purpose of affording every necessary facility to correspondence on the public Business; His Lordship in Council confidentially trusts, that this Privilege will not be applied to correspondence on the Private Affairs of Individuals. The Governor General in Council is at the same time pleased to declare,—that any deviation from a strict observance of this Rule, will not fail to subject persons who shall either practise, or connive at such abuses, to the most severe Displeasure of Government: And if any instances of such practice shall come to the knowledge of the Post Master General, or Subordinate Post Masters, or of any of the Public Officers of Government, whether Civil or Military, they are directed to submit the same, for the information of the Most Noble the Governor General in Council.

N. B.—The foregoing List, Remarks, Rules and Regulations are applicable to Banghy Parcels, as well as to Letters and Letter Packets.

COLIN SHAKESPEAR,

Calcutta, General Post Office, July 25, 1825. Post Master General.

WEIGHT OF LETTERS.

It having been brought to the notice of Government, by the representation of the Post Master General, through the Board of Revenue, that much inconvenience arises from the prevailing practice of Public Officers inadvertently transmitting to Post Offices Letter Packets and Parcels, greatly exceeding the prescribed Weight (of 25 Sa. Wt.) which are of consequence made over for transmission by Ranghee thereby incurring delay and probable injury, that might otherwise in a great measure be avoided; the Governor General in Council is pleased to direct as follows:

1st. That the strictest attention be paid in every Department, throughout the Service, to the making up of Parcels, not to exceed the prescribed limitation of Weight.

2dly. That when two or more Parcels of such description are delivered at a Post Office, containing Papers connected one with the other, it will be at the option of the Deputy Post Master to forward them to the Presidency, either by the same Mail if circumstances permit or separately by two or more successive Mails, in order that Mails may not be surcharged and their contents rendered insecure, especially in the Rainy Season.

3dly. That as Paper Parcels are not always made up in the most compact form they are susceptible of and altho' there is often an unnecessary expenditure of the Hon'ble Company's Stationery within; the contingent envelope of Letters, and Accounts of importance, is frequently of flimsy Country paper, of the worst kind, forming an

inadequate protection to the documents they cover—All Public Authorities are therefore hereby enjoined to require of their Executive Officer unremitting attention to these defects, and to the observance of such precautions, as will prevent, for the future, the Dawks being unnecessarily loaded, to the interruption of their progress, and to the increase of very serious inconvenience, as well as unmerited responsibility to the Post Office Department.

By Command of His Excellency the Most Noble the Governor General in Council,

COLIN SHAKESPEAR,

August 17, 1821.

Post Master General.

OVERLAND DESPATCH.

Letters are transmitted to England, via Bagdad, Smyrna, and Malta, under the following regulations:

1. The letters are not to exceed in length, 4 inches, in breadth 2 inches. They must not be sealed with wax, and must not be of greater weight than one sicca rupee.

2. No letters received at the post office, for overland despatch, but such as are accompanied by a note, specifying the writer, and with the writer's name signed under the address; and they must be countersigned by the post master general, previously to being deposited in the packet, a warrant of permission.

3. Postage is paid on the delivery of such letters, in the office, at the following rates, viz.—Ten sicca rupees for a single letter, weighing quarter of a sicca rupee, and under. Fifteen sicca rupees, weighing from quarter to half a sicca rupee. Twenty sicca rupees, weighing from half to one sicca rupee.

4. Letters for Bushire, Bussorah, Aleppo, Smyrna, Constantinople, and Malta, are received and despatched by the above mode of conveyance. Those for Bushire and Bussorah pay at the rate of letters from Calcutta to Bombay, with ship postage. Those from Bagdad, Aleppo, and Smyrna, for each single letter sicca rupees 4, and progressively as above to 8 rupees. Those for Constantinople and Malta, 6 sicca rupees for each single letter, progressively to 12 sicca rupees.

5. On letters which are sent from the provincial stations, for the overland packets, the regular inland postage is charged in addition, to the above rates.

6. The number of overland packets from India to England are three in each year, and the undermentioned periods are fixed for their despatch from Bombay, viz. On the 5th February, on the 5th May, and on the 5th November; and further, in order that letters from Bengal may arrive at Bombay in good time to profit by this mode of conveyance, overland packets are made up in the general post office in Calcutta, and forwarded to that presidency on the following days, viz. The 15th January, the 15th April, and the 10th October.

As the Regulations of this office regarding Overland Letters, published under date the 24th May, 1813, were framed at a time when their transmission could not be effected by a less circuitous route than that of Smyrna and Malta, and the late happy events in Europe have apparently removed the obstacles which before prevented a more direct correspondence from being satisfactorily maintained between the distant parts of that Continent and Great Britain with

India;—The Post Master General considers it may be useful to the Public to intimate that he is not aware of any objection to the dispatch of Letters, under the principal provisions of the above-mentioned Regulations by the way of Constantinople and Vienna. And that for this purpose, it appears to him to be only necessary, that such persons who wish their Overland Letters from London, or any place in England to be so forwarded, should clearly write immediately over the addresses on them, these words, namely. ‘Via Constantinople and Vienna.’

Letters with this superscription will be despatched accordingly :—and it will be understood here, that those which do not bear it are intended to be sent, as heretofore, by the routes of Smyrna and Malta.

September 13, 1814

J. HALL, P. M. G.

BANGHEY POSTAGE.

1. All parcels not containing letters or articles of value, and also letters exceeding 2½ sa. wt. are received at the different post offices for transmission by banghey. On such parcels, &c. as do not weigh more than 50 sa. wt. single postage is charged according to the rates specified in Table of Inland Rates and Banghey Postage; on such as exceed 50, but do not exceed 100 sa. wt. double postage is levied, and so on in proportion.

2. Letters or parcels exceeding 2½ sa. wt. addressed to stations to which no banghey is dispatched, will be forwarded by dawk, at the banghey rates of postage.

3. Any person attempting to forward a letter under the prescribed weight by the banghey, in the shape of a parcel or package becomes liable to the full postage chargeable on a letter of 2½ sa. wt. And when any parcel is delivered for the transmission by banghey, the post master is authorized to call on the party from whom it comes, for a written declaration, signifying that such parcel is *bona fide* of that description, to which the banghey conveyance is appropriated. The above rule of course is not applicable to the case of ship letters exceeding 8 sicca weight.

4. Four banghees are despatched weekly, to the different stations under this presidency, on Tuesday and Friday for government, and on Wednesday and Saturday for the public; banghees are also despatched on every Wednesday and Saturday to Fort St. George and the intermediate stations.

5. Parcels intended for transmission by banghey, must be sent to the post office, between the hours of 10 and 2, on the day preceding that on which the banghey is dispatched.

6. On the application of individuals, entire banghees will be furnished from Calcutta, to any subordinate station, or from thence to Calcutta, at half the rate, which would be charged for the same, to send in separate parcels.

7. It is recommended, that all parcels intended for transmission by banghey, be at all times carefully packed in strong cloth, and during the rainy season, in wax cloth.

As packages conveyed by Dawk Banghee in the Rainy Season, are occasionally liable to injury, notwithstanding every practicable precaution is used for their security; this Department cannot be responsible for any accidents that may occur.

This notice is applicable to Stamped Papers sent from the Stamp Office, although in tin boxes with the lids soldered down.

COLIN SHAKESPEAR,

Post Master General.

July 25, 1822.

DAK BANGEYS TO MADRAS AND HYDRABAD

Notice is hereby given, that the prescribed limitations authorized by the Madras Government for the Size and Weight of Private Parcels for transmission by Dak Banghy are as follows; viz Not to exceed in measurement 9 Cubic Inches, or 729 solid inches, nor in weight 7 lbs; and that, in consequence, Parcels in future sent to the General Post Office for conveyance by Dak Banghy to that Presidency, or to Hyderabad must be made up conformably thereto, as in cases where they exceed the limitation specified they will be liable to rejection, unless satisfactory reasons are assigned for an unavoidable deviation from the Rule.

COLIN SHAKESPEAR,

January 9, 1816

Post Master General.

The Public are hereby informed, that Dak Banghy durdars will from the 5th Instant, be posted on the Rout from Calcutta to Nagpore via Tumlook Midnapore, Kaikarinjeah, Sumbulpore, and Raipore; Bangies will accordingly, be despatched twice in each week, viz early on Wednesday and Saturday Morning. If Parcels are delivered at the General Post Office on the preceding Tuesday and Friday before two o'clock of those days.

COLIN SHAKESPEAR,

October 1, 1825.

Post Master General.

DAWK BEARERS.

Notice is hereby given, that whenever Dawk Bearers are laid, Four Rupees will be transmitted from the General Post Office, for the payment of the Bearers, Bangies and Mussaledies, at each Stand and that no deduction whatever will by authority be made from this amount; and that if the full amount should not be paid by the persons employed to pay the bearers, ready attention will be given to any representation on this subject, which may be made at the General Post Office.

P. TREVES, Acting P. M. G.

December 29, 1819

Notice is hereby given, that the detention of dawk bearers by travellers on the road having occasioned a much greater expence, than the lately reduced rate of 8 annas per mile, the subject of demurrage has been submitted to the consideration of Government, and His Excellency the Most Noble the Governor General in Council has been pleased to resolve, that hereafter, in addition to the above-mentioned rate of 8 annas per mile for conveying Travellers by dawk bearers a further payment of 4 annas per mile shall be made in deposit by all persons who may require them to be posted by officers, of this department, to cover the contingency;—and that in cases of detention which the travellers may avoid, the extra hire of the bearers shall be paid from the deposits of 4 annas per mile; and in the event of no delay occurring, the same shall be returned, on their application, to the persons from whom they were received.

March 22, 1820.

P. TREVES, P. M. G.

Notice is hereby given, that extra deposit in Cash on account of Dawk Bearers, to cover incidental demurrage, are payable on demand at the General Post Office, and all other Subordinate Post Offices, wheresoever made, by the Traveller transmitting a Certificate from the Post Master in advance, where the Journey may terminate, that no delay has occurred beyond the prescribed limitation of time to out stations, or such further convenience as may be specified in the orders issued, which are given in conformity, to written applications for Dawk Bearers

GENERAL POST OFFICE,
27th November 1823.

COLIN SHAKESPEAR,

Post Master General.

TABLE OF INLAND RATES OF LETTER AND BANGY POSTAGE

	Letter		Bangy	
	For a Letter not exceeding 1 Sa. Wt.	Rs. As.	From 21 Sa. Wt. to 50 Sa. Wt.	Rs. As.
FROM FORT WILLIAM TO				
Barrackpore, Hooghly, Chandernagore, Barripore, Fulta, Culpee, Dum-Dum, Baraset, Hurripaul, Tumlook and Hyandy..	0	2	0	4
Burdwan, Bissenpore, Golagore, Jessore, Keerpoy, Mirzapore, Culna, Naddea, Sonksagore and Santipore	0	3	0	8
Beerbhoom, Berhampore, Baulah, Bulasore, Contai, Cutwah, Commercolly, Culna, Moosshedabad, Mamoodpore, Midnapore, Kogonapore and Sooroot.....	0	4	0	12
Backergunge, Cuttack, Dacca, Hazaree, Hurrial, Malda, Natore, Rajemahl and Kedgerree	0	5	2	0
Chitra, Sheergotty, Gyah, Moongheer, Bhaugulpore, Purnea, Tunjepoor, Dinagepore, Rungpore, Comilla, Luckipore, Bullooh, Puttyghaut, Juggurnauth, Susseram and Nautpore, via Purnea.....	0	6	1	0
Patna, Dinapore, Hajepore, Seebgunge, Coochbehari, Myensing, Sylhet, Chittagong, Ganjam and Sumbulpore ..	0	7	1	4
Mirzapore, Chunar, Benares, Ghazepore, Buxar, Airah Chuprah, and Khutmundo	0	8	1	8
Allahabad, Juanpore, Azimgur, Mhow and Tirhoot.....	0	9	1	10
Currah Manickpore, Pertaubghur, Sultanpore, and Ryepore ..	0	10	1	12
Banda, Byramghaut, Cawnpore, Captainingung, Fyzabad, Gurnackpore Lucknow and Calpee.....	0	11	2	0
Belgrain, Canouge and Kairabad	0	12	2	4
Baraitch, Etawah, Furruckabad, Mynpooree, Camp Saugor, Hutta, Jubbulpore, Bhopaul, Nagpore, Khushung, Shekhabad ..	0	13	2	8
Agra, Allyghur, Beejaghur, Ferozabad, Muttra, Sarsaey, Mhow Koiah, Odipore, Indore, and Gwalior.....	0	14	2	12
Anopsheer, Bareilly, Hyderabad, Province Jeytuck, via Saharunpore.....	0	15	3	0
Chandowsev Delhi, Moradabad, & Dhoon, & Gurwah via Delhi ..	1	0	3	2
Meerut, Rewarree, and Panniput.....	1	1	3	4
Kurraul, Saharunpore, Rajepotna, and Neemuch	1	2	3	8
Poonah, Bombay, and Goa.....	1	5	None	
Madras, (full postage).....	1	6	4	0
Ceylon, (full postage).....	2	8	None	

POSTAGE OF LETTERS.

THE FOLLOWING STATIONS PASS THROUGH NAPAUL HILLS.

Via Principal Stations	Names of Places.	Letters not exceeding 1 Sa. Wt.		Banghy not exceeding 50 to 59 Sa. Wt.	
		Rs. As.	Rs. As.	Rs. As.	Rs. As.
Purneah.....	Nauthpore,	0	2	1	0
Dinapore.....	Ramnaghur,	0	0	1	14
Mynpooree.....	Amowah,	0	7	1	4
Guruckpore,	Rosomanpore,	0	9	1	0
	Gurwal,	0	11	3	0
	Almorah,	1	2	3	0
Bareilly,	Fort Moira,	0	15	3	0
	Champawat,	0	15	3	0
	Dhoon,	1	0	3	0
Delhi,	Loodeanah,	1	4	3	0
	Herdwar,	1	8	3	0
Saharunpore,	Juteck, in Garmore,	1	9	3	0

Table of Rates of Travelling by Dawk Bearers.

Estimated Time.	STATIONS.	Estimated Distance.	Previous Notice.	Amount.
D ^{ys}	From Calcutta to	Mile	Day	Sa. Rs.
11½	Agra, via Ally Ghur	958	8	479 0
7	Allahabad, via New Route	514	5	257 0
10½	Ally Ghur, via Cawnpore and Minpoory	836	6	418 0
1	Augurdeep	92	2	45 0
2½	Balasore, via Midnapore	156	3	78 0
6½	Bandah, via Allahabad	634	6	317 0
1½	Bankoraah	99	2	49 8
2½	Baulleah	165	4	82 8
2	Beerbhoom, via Burdwan	120	3	60 0
6	Benares, via New Route	436	4	218 0
8	Benares, via Old Route	570	5	285 0
5	Bhaugpore, via Moorshedabad	274	6	137 0
1½	Bissoonpore	80	2	40 0
1	Burdwan	66	2	33 0
5	Calcutta	257	6	128 8
9	Cawnpore, via Allahabad	638	6	319 0
2½	Chas. near Kenney	173	3	86 8
6	Chunar	444	5	222 0
2	Commercolly, (with additional 10 Rupees)	124	5	72 0
4	Cuttack, via Midnapore	253	4	126 0
3	Dacca, (with additional 12 Rupees)	171	5	97 8
12	Dehi	970	7	485 0
5	Dinapore	402	4	201 0
5	Dinapore, via Dewansurroy	251	6	130 8
½	Doorhatta and Hurripaul	32	1	16 0
2½	Furriddpore, (with additional 12 Rupees)	140	5	82 0
10	Futty Ghur, via Cawnpore	720	6	360 0
5½	Ganjam, via Midnapore	353	5	176 8
8	Gazepore, via Patna	422	5	211 0
7	Gazepore, via Acoree	422	4	211 0
2	Godagurry, via Dewansurroy	156	5	78 0
8	Goruckpore, via Benares and Juanpore	561	6	280 8
4½	Gyah	322	3	61 0
3½	Hazarrebaugh	250	3	125 0
1	Jessore, (with additional 5 Rupees)	74	4	42 0
2½	Joy nagore, (with additional 10 Rupees)	124	4	72 0
7	Juanpore, via Benares	472	5	236 0
5	Juggernauth	193	5	146 8
2	Jungeepore	144	4	72 0
½	Keerpoy via Doorhatta	56	3	28 0
1	Kishennagore	58	2	29 0
6½	Kissengunge via Beerslye	317	6	158 8
9	Lahugong via Mirzapore	636	7	318 0
8	Lucknow, via Benares	616	6	308 0
1½	Mahomedpore (with additional 10 Rupees)	115	5	67 8
3½	Maldah	227	5	113 8
12½	Meeruth	930	7	465 0
1½	Midnapore	91	0	45 8

Estimated Time. D ^{ys}	STATIONS.	Estimate	Previous	Amount.
		Distance. Mile	Notice Day	
	From Calcutta to			
7	Mirzapore, via New Route.....	176	5	238 0
6	Moonghyr	177	6	158 8
12	Moorsheadabad	131	4	65 8
11½	Muttra	991	8	495 8
3	Natore	191	5	95 8
1	Nuddeah	68	2	34 0
5	Patna, via New Route	392	4	196 0
5½	Patna, via Old Route.....	414	6	207 0
7½	Pertaub Gour, via Juanpore.....	536	6	320 0
2	Pubna, (with additional 10 Rupees).....	151	5	87 0
6	Purneah, via Beershye	285	6	122 8
3½	Rajemehal.	203	5	101 8
4	Ramghur.....	291	3	145 8
2	Ruggoonauthpore.....	127	2	68 8
6	Rungpore, via Dinagepore.....	297	6	148 8
1	Santipore	50	2	25 0
5	Sassaram	362	3	181 0
14	Seharunpore.....	1000	7	500 0
4	Sheerghotty	306	3	153 0
7	Sultanpore, via Juanpore.....	524	6	288 0
6½	Tirhoot, via New Route	432	5	216 0
7	Tirhoot, via Old Route.....	462	6	231 0
1	Tumlook	50	3	25 0

N. B. — The Charges for Bearers to and from Places not mentioned in the preceding Tables or which is not fixed, shall be at the rate of Eight (8) Annas per Mile, including the cost of Oil and Mushalls. The amount of Stationing Bearers to be paid in advance, with a deposit of Four (4) Annas per Mile, which shall be refunded if demurrage is not incurred on the road by Travellers, in consequence of the difficulties experienced in procuring Bearers at the Stations bordering on the Dominions of Oude and beyond the British frontiers, the charge will be at One (1) Rupee per Mile, Persons wishing to Travel in the Eastern Division, viz. from Calcutta to Dacca, &c. are liable to the additional charges above stated—Bearers not being otherwise procurable.

DAWK STAGES.

CALCUTTA TO CAWNPORE.

	M.	F.	P.		M.	F.	P.		M.	F.	P.
Colliapore,	10	4	10	Rachingu,	8	5	22	Mirzamored,	8	0	44
Aikypore,	9	7	20	Burrah Kerbel,	9	0	23	Moharaz Gunge,	11	0	45
Pahapore,	9	6	30	Jilmah,	9	0	24	Gopey Gunge,	11	0	47
Rossnoolpore,	9	6	39	Antkumsandv,	9	0	25	Bawaud,	12	0	48
Koolpee,	9	7	49	Penakone,	9	0	26	Siddabann,	10	0	46
Bunwooka,	9	1	58	Dungrady,	10	1	27	Enitesare,	10	0	50
Rajpang,	10	0	68	Dungby,	10	1	28	Allahabad,	8	0	51
Bissenpore,	9	7	78	Ameroot,	9	0	29	Begomsurrae,	6	0	51
Owmdah,	9	6	88	Sheergautty,	9	2	30	Qallibah,	6	0	52
Bhootsher,	9	5	98	Amas,	10	0	31	Alum-hund,	8	0	53
Chatna,	9	4	107	Dudpee,	10	3	32	Kaukrabad,	8	0	53
Ariata,	9	6	117	Jessaye,	10	1	33	Shazadpore,	6	0	54
Gowandee,	9	2	126	Baroon,	9	6	34	Afoe,	12	0	55
Rogonathpore,	9	3	136	Jeemore,	9	1	35	Hotteggunge,	12	0	56
Doolahabad,	8	0	144	Patty Serai,	8	1	36	Nobastah,	8	0	57
Amchatter,	9	2	152	Koormahab,	9	7	37	Futteepore,	10	0	58
Chondia,	9	2	162	Rampore,	10	3	38	Koomerpore,	10	0	59
Chassey,	9	5	172	Koorah,	10	3	39	Khazeah,	6	0	60
Penay,	9	7	182	Girmah,	9	7	40	Lalbaharry,	8	0	61
Basareah,	10	6	192	Jasutah,	9	5	41	Chundrapoorah,	8	0	61
Gomesah,	10	0	202	Allinagur,	9	0	42	Romerpore,	10	0	62
Chooter,	0	5	211	Benares,	8	0	43	Cawnpore,	10	0	63
Narkundy,	8	5	219	Mohansurroy,	9	0	44				

CALCUTTA TO MOORSHEDABAD VIA CULNA.

	M.	F.	P.		M.	F.	P.		M.	F.	P.
Calcutta,	8			Culnah,	10			Dawoodpore,	10		
Angurparaah,	8			Summunderghur,	10			Boftah,	8		
Barrackpore,	8			Coomereah,	10			Moorshedabad,	12		
Hoogly,	8			Baultolly,	10						
Neasurroye,	8			Angardeen,	10						
Inchvorah,	8			Coolbarriah,	9						

CALCUTTA TO DACCA.

	M.	F.	P.		M.	F.	P.		M.	F.	P.
Calcutta,	8			Bonyallie,	8			Bahropore,	8		
Gouriepote,	8			Palloghaut,	8	7		Hodgogunge,	8		
Moorley,	8	1		Dvetullah, Rajapore,	8			Monyaut,	7		
Belguriah,	8			Ohe-ullah,	8	3		Nahobgunge,	8		
Jonnupool,	8	1		Boonaghatty,	8	4		Tacoorpore,	8		
Bugchurah,	8			Nohuttah,	8	4		Dacca,	2		
Bongow,	8			Mohomedpore,	8	4					
Bursah,	8			Joytagore,	8	4					

STAGING BUNGULOWS ON THE ROAD TO BENARES
BUILT BY GOVERNMENT 1824

STATIONS.	Distance			REMARKS.
	Miles.	Furlongs.	Zillahs.	
Sulkea—Hooghly R.....			Hooghly	The Bungulows are furnished and have a double set of apartments with kitchens and Out-offices. A Kitnod-a, a Bearer and a Sweeper, are attached to each. Applications for the use of the Bungulows to be made to the Post Master General or to any of the Post Masters in the Route.
Chandiolah	9	4		
Doo-huttah.....	15	2		
Mayapore	14	5		
5 Kutoolpore.....	7	6		
Jeypore.....	1		Jungle Nohals.	A Tax of two Rupees for the use of each, and every Bungulow, is to be paid in advance.
Ramsagar.....	12			
Bancoorah.....	17	3		It is expected that Travellers will not occupy apartments in the Bungulows above one day, and a night at the most.
Arrara.....	10	6		
10 Rogonsuthpore.....	17	7		There is also a Serai for Native Travellers at each Stage, with a Chokeedar and Sweeper attached.
Doo-brachattce	11	6		
Chundun Keary—Bokaru } Tonrent.....	11	6	N. B. The position of each Bungulow was determined in 1823, by a Committee of Officers.—But a Bungulow and Serai at the Station of Benares and Puar-kone were subsequently ordered.	
Chass.....	14	2		
Angwaltee—Kaunjoo Nullah	1	6		
15 Gouma.....	1	6	Jungle Ranghur.	Six new Staging Bungulows are now building between Sheergotty and Patna.
Chittoor	3	7		
Deegwar—Komar Nuddie ..	3	7		
Hazareebaug	10	0		
Kutumsandy	15	5		
20 Puar-kone	9	2	Zillah Ranghur.	There is a hot Spring about 4 Miles West of Kutumsandy, 50 yards off the road on the left bank of the Bulbul River.—The Thermometer dipped in the Spring in December 1823, rose to 112°.
Konachettce—Koodoah N.	1	2		
Dunghye—Pass.....	1	0		
Sheergotty—Mohur R.....	10	3		
Mundunpoor	10	4		
25 Norunga	1	0	Zillah Shahabad.	From Baroon to Rotas is about 26 Miles. From Sassaram to Arrah is 50 Miles.
Baroon—Soane R.....	1	4		
Sasseram	16	0		
Jehanabad—Doorgatty R. .	16	0		
Mohunneh.....	14	4		
30 Nobutpore—Carramnassa R	15	5	Shahabad	
Mogul Serai	16	3		
32 Benares—Ganges	2	2		

GENERAL POST OFFICE,
February, 1826.COLIN SHAKESPEAR,
Post Master General.

N. B.—The measured distance from the Government-house to the first Bungulow just clear of the Sulkea Bazar, is four Miles, one Furlong, sixteen Poles, four Yards.

LIST OF DAK STAGES FROM CALCUTTA TO BENARES,
NEW MILITARY ROAD.

Number of Stages	NAMES.	Distances.			Principal Rivers, and Torrents	REMARKS.
		Miles	Furlongs	Staging in furlongs		
1	Calcutta.....	10	4	13	Hoghly River	The new road to Sum-
2	Chhulpore.....	9	7	0	Damoodah River	bulpore via Singhboon
3	Elthpore.....	9	6	39	Mundaswary Nud- die	strikes off at Jehanabad
4	Paharpore.....	9	6	39		S.W. of Koolkie and East
5	Bussoulpore.....	9	6	38		of the Dalkissore River.
6	Koolkie.....	9	1		Dalkissore River	AS Shakespearian bridge,
7	Anjmoookah.....	9	7	20		160 feet Span by 9½, Bis-
8	ajong.....	10	0	32	Berai Torrent.	senpore 20 Miles E. of
9	Bissenpore.....	9	7	38		Bancorah at which, be-
10	Owndah.....	9	0	0		ing the original erected
11	Bootsheer or Bancoorah	9	5	18	Dalkissore River	in May, 1823.
12	Chanuah.....	9	4	5		The road to Midnapore
13	Arrarah.....	9	6	0		strikes off S.W. of Bis-
14	Gourandia.....	9	2	0		senpore. Much Jungle
15	Rogoonanthpore.....	9	3	0		between Bissenpore and
16	Dooleabad.....	8	0	27		Owndah.
17	Amolattar.....	9	2	5	Dangara Torrent, near Arrah.	The Road from Bancorah
18	Chandra.....	9	2	1		to Bissawan has a Sho-
19	Chas.....	9	5	28		am lake
20	Kenaree.....	9	7	28	Damoodah River	A Shakespearian Bridge
21	Bossareah.....	10	6	4	Wookaroo Nuddie	of 132 feet by 5 feet, 16
22	Goomah.....	1	0	0	Bulbut River	Miles West of Bancorah,
23	Chote.....	9	5	7		at Dangara.
24	Narkundy.....	8	4	27		The Damoodah River is
25	Rachughah.....	8	5	20	Kouar Nuddie	bout half a mile broad.
26	Burrakubeh } Hazar- reebaug	9	6	0		At Toolkie Ghat between
27	Kukumsandy.....	9	10	0		Rockinjah and Hazaree-
28	Pemarkone.....	9	0	0	Biarwah Torrent	nough the ascent is steep.
29	Dugradie.....	10	4	0		A Shakespearian Mil-
30	Dunghy—Pass.....	10	4	0		itary Portable Rope Bridge
31	Amaroot.....	9	1	27		264 feet by 4 feet.
32	Shelurgotty.....	9	2	0		AS Shakespearian Bridge
33	Amass.....	10	1	0		112 feet by 5 feet, 6½ Miles
34	Dudpee.....	10	3	0		West of Hazareebaug
35	Leakoe.....	11	4	0		A Shakespearian
36	Burpoon.....	9	6	11		Bridge, 147 feet span
37	Jemorah.....	9	4	38		by 9, 30 miles West of
38	Putty-Serai.....	8	4	13		Hazareebaug.
39	Koormabad.....	9	7	5		The Road to Patna
40	Rampore.....	10	3	35		strikes off at Shihongity,
41	Accorie.....	10	3	4		24 Miles to Gaya and 84 to
						Patna, as per annexed list.
						The River Soane is 3
						miles across in the Rains.
						A Shakespearian
						Bridge over the Cram-
						manassa River at Nobut-
						pore, 320 feet Span by 8½.
						Calcutta to Bancoorah
						is 99 Miles.
						Accorie to Gau-
						zeepore 3 Stages
						is 95 miles

LIST OF DAK STAGES FROM CALCUTTA TO BENARES, NEW MILITARY ROAD. CONTINUED.

Number of Stages	NAMES.	Distances			Principal Rivers, and Torrents	REMARKS.
		Miles	Furlongs	Pershes		
42	Lirna.....	9	7	2	B Ganges	Bancoorah to Chass 74½ miles Chass to Hazareebagh 6½.
43	Jessonlee.....	9	5	0		Hazareebagh to Shehergotty 66½ Miles.
44	Allyna Ghur.....	9	6	0		Shehergotty to Benares 130 Miles.
45	Benares, Secrole	10	2	0		Calcutta to Burdwan 8 Stages 60 Miles.
	Miles	436	221			Burdwan to Bancoorah 5 Stages 50 Ma.
						Benares to Cawnpore 20 Stages 202 Miles.
						Cawnpore to Agra 16 Stages 184 Miles.

ROUTE FROM SHEHERGOTTY TO PATNA.

	Miles.	Furlon.	Pershes.
32 Shehergotty to.....			
33 Churkes.....	12	0	0
34 Gya.....	12	0	0
35 Bellah.....	13	0	0
36 Mice.....	14	0	0
37 Nuddour.....	11	0	0
38 Kewaraputty.....	11	0	0
39 Bankipore or } Patna..... }	11	0	0
	84	0	0
Calcutta to Shehergotty.....	306	0	33
Total Miles.....	390	0	33

LIST OF STAGES FROM BENARES TO CAWNPORE.

Number of Stages.	NAMES.	Distance in Miles.	Number of Stages.	NAMES.	Distance in Miles.
	Benares			Brought forward Miles	98
1	Mohammedi	8	11	Shajadpore	10
2	Muzammarud	8	12	Afoce	10
3	Mohar gunge	11	13	Hatygong	12
4	Gooper gunge	11	14	Morung	10
5	Barrach	12	15	Buttehpore	10
6	Sidabaud	10	16	Mabon	10
7	Bhakti Serai	10	17	Mohar	11
8	Allyabad	9	18	Jewarypore	11
9	Naullapore	1	19	Roomah	10
10	Kesdah	1	20	Cawnpore	10
	Carried forward Miles	97		Total Miles	202

RULES OBSERVED AT THE CALCUTTA SEA CUSTOM HOUSE.

Certificate.—Certificates from other Presidencies, to protect Goods wholly, or partially, from payment of duty on importation here, must be presented at this Office together with the Import Application: if presented at any time subsequent, they are of no avail and no refund can be made of duty paid. See Government Notification of 10th September 1819 in the Gazette of 23d of that month.

Certificates for Goods exported from hence cannot be granted if such Goods be not duly entered in Export Manifest: the production of Bill of Lading, or of other document, is of no avail.

Drawbacks—None can be allowed, in any case, unless “Drawback required,” or like words, have been written on the Export Application at the time of first presenting it in this Office, or on the Wharf.

None can be allowed on any Goods not duly entered in the Export Manifest, nor on any Goods passed after the issue of Port Clearance.

If they be claimed on Goods which were originally imported by Sea,—the No. and Date of the Import Application must be given upon the face of the Export Application when first presented at this Office, together with specification of the number of Packages to be exported,—the Nos. and Marks which were upon them when imported, as well as the Nos. and Marks put upon them for exportation,—the contents and value of each when imported,—and the total value. Without these particulars no Drawback can be given.

No information whatever, with a view to enable individuals to establish claims to Drawback, or to Free Export, can be furnished from the Office books: all persons claiming Drawback must be prepared with their own proofs.

If Drawback be claimed on Goods said to be protected by Rowannahs, the Nos. Dates, and Particulars of those documents must be detailed on the face of the Export Application when first presented at this Office.

Sums of Drawback cannot be paid to any one except to the owner or exporter of the Goods in question, unless under a Power of Attorney,—or unless such owner or exporter shall have given written authority, signed by him in the presence of the Drawback supervisor, to some other person, to receive Drawback on his account. Individuals frequently employ Sirkars, or others, to transact their Custom House business for them,--which latter sign their own names to Applications,—usually as “for A. B” who is the real owner or exporter,—and who, being about to quit Calcutta, leaves in the hands

of such Sirkars, or other, a written request, addressed to the Collector, that Drawback may be paid to the said Sirkars, or others. But, in many cases, the Collector cannot obtain verification of such requests, - to which the signatures may, or may not, be forgeries. Hence the above rule, to prevent disputes, or difficulties, in the event of the real owner, or exporter, returning to Calcutta, and presenting claim for Drawback.

No Drawback is claimable upon Goods exported which paid an Import by Sea Duty,—or a Transit Duty,—of only two and a half per cent.

Spirits, Wines and Liquors generally,—if they were imported in wood and are exported in bottle, can claim no Drawback, but may be exported free from duty. If imported in bottle, prescribed proof thereof given,—and exported in bottle, the mere change of larger for smaller package, or *vice versa*, will not bar the claim to Drawback.

Goods regularly exported from hence on board a British vessel bound to *Rangoon*, with the intention that they shall be there transhipped to a British vessel bound thence to Great Britain, may, under regular claim, receive Drawback exactly as they would if they had been shipped on board a vessel bound direct to Great Britain from this port. It is, of course, necessary that full proof, in the prescribed forms, should be given of the claim to Drawback, previously to the exportation of the Goods from hence. And before payment of Drawback here, a certificate must be produced from competent authority at *Rangoon*, shewing that all such Goods have, *bonâ fide*, been shipped there on board a British vessel bound to Great Britain, and that no part of any duty levied on them at *Rangoon* has been refunded on their exportation from thence; for, otherwise, the Goods would be entitled to only the same Drawback here, as is allowed on the general country trade from one Presidency to another. (Letter from Board of Customs, 31st July 1824.)

Rowannahs and Drawbacks - From half past 11 o'clock till 3 o'clock (when the Register Numbers of the day are closed) the Drawback Department will attend to the examination of the currency, &c. of Rowannahs, and to attesting the rate of Transit Duty paid, and no such examinations, nor attestations, can be made upon Rowannahs and Chellauns presented after 3 o'clock on each day.

After three o'clock daily, the Department in question will examine claims for Drawback;—draw out Drawback certificates,—prepare Drafts on the Treasury, &c.—examine Indigo Bonds,—prepare Indigo Bills, &c. &c. These will be attested by the Drawback Supervisor and held ready for delivery and presentment between the hours of opening the Office and half past 11 o'clock on the succeeding day; or being ready, will be delivered, or sent out at any time while the Office is open.

Drawbacks or Discounts in Invoices. Discounts or Drawbacks allowed in England on export of Goods from thence, and inserted in Invoices, are not to be allowed for, on import of the Goods here. Duty is to be levied on the full sum shewn in the Invoices, including the amount of such discounts or drawbacks. (Board of Trade, March, 1821 and Audit 43 and Re-Audit 48 of 1822.)

Rowannahs. Whether original or exchanged, are current for only one year from their respective dates.

If their currency expire on one day when they are presented at Office, they cannot be admitted:—for instance, a Rowannah granted

or dated the 1st January 1824 and presented at Office the 1st January 1825, is time expired and inadmissible

To exempt from duty, or to secure Drawback, Rowannahs must be presented at the same time with, and their particulars must be entered upon, the Export Chellaun or Application. Rowannahs presented at any time subsequent to the reception at Office of the Export Chellaun are of no avail,—and no refund can be made of duty levied in consequence of the absence of Rowannahs at the proper time.

Relanded Goods. If Goods are exported under Rowannahs then current, but are relanded, and are not finally re-exported,—then such Goods are considered as fresh exports,—as if they had never been covered by Rowannahs,—and duty is taken if any be leviable.

A Rowannah cancelled for only a part of the Goods therein mentioned is returnable to the individual who brought it to Office, who has a right to claim it on giving a receipt for it. When a Rowannah has been cancelled for the whole quantity of Goods specified in it, retained in this Office.

The Export and Drawback Supervisors are strictly prohibited from examining, and from making any attestation upon Rowannahs, (unless they be Calcutta Exchange Rowannahs) of which the Seals, or Stamps, shall not be cut out, or upon which, besides, the word "*Imported*" shall not be found stamped.

The Appraiser will also be guided by the above rule.

Transhipments.—Goods transhipped in port, from one vessel to another, pay duty, if liable to any, the same as if regularly imported. But no Goods, whether dutiable or not, must be transhipped without due authority. All Goods transhipped, or attempted to be transhipped, without authority, are liable to seizure:—so also of Goods taken to any other vessel than that for which they have been passed at this Office.

Re-Exportations.—Goods which were imported by sea,—provided proof thereof be furnished by giving, on the face of the export Application, the No. and Date and particulars of the import Application—are exempt from duty on re-exportation, and may, in many instances, claim Drawback. But no information to enable parties to claim exemption, or Drawback, can be given from this Office.

Re-Importations.—Goods imported which are stated to have been exported from hence, are nevertheless subject to duty as fresh importations,—unless they have returned from some one of the Hon'ble Company's own settlements in India and are accompanied by a Certificate signed by the Collector, or by some authorized public Officer at that place, shewing that they were imported there from Calcutta:—also, in such cases, the Import Application must give the No. and Date of, and other particulars relative to, the Export Application; upon which latter if any Drawback have been paid, the amount must be refunded into the Office Treasury before the Goods re-imported can be admitted to Free Entry.

If Goods shall be returned to this port from some one of the Honourable Company's own Settlements in India, and shall, at the time of re-importation, be accompanied by duly signed Certificate shewing that said Goods were imported there from Calcutta, then such Goods, of all sorts, without reference to the Colours under which they were exported hence, or come back to this port, shall have Free entry here, whether they went Free, or paid Duty, on exportation hence. But it is indispensable to the grant of this indulgence that the re-im-

porter shall, on his Application, give the original Export No. and Date with other requisite particulars, and that he shall repay any Drawback which may have been paid on the exportation of the Goods from hence. It is to be distinctly understood also, that no part of any duty which may have been paid on exportation of the Goods from hence will be refunded, and that should any Goods, so re-imported, be brought for re-exportation they will be charged with Duty, if liable to any, as a *fresh exportation*.

Weighable Goods Metals imported from England direct,—found in this Office to be of British produce or manufacture, and not liable to duty,—need not be weighed on the Wharf: the Invoice weight, or that of the Bill of Lading, may be taken for Registry. So, likewise, Metals may be exported without weighment on the Wharf assuming the weight as per Export Application; provided that “No Drawback” be written on that document, and that proof of claim to free export be given thereon by quoting the No. and Date and other particulars of the Import Application, though no information as to these points can be supplied from the Office. The proof in question must be given, or, in several instances, Metals are considered to be from Nepal (as see Table 3, Reg III of 1811) and charged with export duty.

Goods which were weighed on the Wharf upon importation and paid duty accordingly,—and which prove claim to Drawback on exportation,—must be re-weighed. But if the Head Tide Waiter shall attest, upon the Export Application, that the Goods specified therein have never been removed from the Custom House premises since imported, nor any portion thereof,—then they need not be re-weighed for exportation.

Goods generally which are entitled to Free Import, or to Free Export without Drawback (or when Drawback is specifically declared to be relinquished), may be passed without weighment. In respect of Imports, the Invoice or Bill of Lading weight,—and in regard to Exports, the Application weight, may be admitted for Registry. But this rule must be construed as including any Goods whatever, except such as are absolutely Free on Importation, or on Exportation, for a limited amount.

Flint Stone, Chalk, Coals These are dutiable, but may be passed upon Invoice or Bill of Lading weight without weighment on the Wharfs.

Cockets.—These documents must always be delivered at this Office at the same time with sworn Import Manifest,—but will be restored when the vessel clears outwards.

Invoices.—The Collector is to judge of the admissibility, or otherwise, of Invoices, and his decision is to be final,—this being a point left to him by the Regulations. (*Letter from Board of Customs, 22d March, 1822.*)

Invoices dated at any given place, if they shew value of Goods in coins or in monies of account,—or weight in weights,—not commonly in use at that place,—are to be rejected. If Goods, for instance be brought from Bombay, with an Invoice dated there and drawn on in Sterling Money, or in Avoirdupois Weight, that Document is not admissible,—unless, indeed, it be accompanied by a formal Certificate proving that those Goods were imported into Bombay direct from Great Britain,—in which case they will generally, have free import here without such certificate, it will not avail to say that the Goods did come from Great Britain, (not even though the Invoice

presented be dated in England) and that the Invoice is a faithful copy of the original English Invoice.

Goods cannot be passed on weight as per Invoice: for exceptions see coals, Chalk, Chanks, Flints.

Invoices signed by the Master of a vessel, even if he be Supercargo also, are not admissible. Affidavits to such documents are not received, because the Regulations do not authorize that mode of verification for such cases. The original Bills of Venders, if expressed in monies and weights known at the Office, and in a language understood here, are admissible. It is too much to expect of the Collector or of his Officers, to examine the details of any person's Books or Papers to establish a fact, of which, after all, those Books afford no satisfactory, or conclusive proof.

Accounts Current, or Letters of Advice, are not admissible as Invoices.

With respect to the trade with Malayan port to the Eastward, the Collector will admit Invoices signed by Masters or by Supercargoes of vessels;—after having satisfied himself, by examining any other available Invoices of about the same date, for the same kind of Goods,—and by consulting the Appraiser and others,—that the prices stated in them do shew the true prime cost of the articles, at the date of purchase, at the places where they were shipped.

If original Invoices, or Bills, for Goods, be not presented to the Collector,—or if he see cause to suspect that the Invoices or Bills produced, do not shew the true prime cost of the Goods, (by which it is to be understood, their prime cost in the country of which they may be the produce or manufacture)—in either case the duty will be settled on the Calcutta price of such Goods at the time of their importation.

The want of signature to a paper presented as an Invoice, of Bill, invalidates it as such:—still it will be admitted, provided the prices exhibited in it be not below those set forth in full, fair, duly signed original Invoices or Bills—for the same kind of articles, shipped at the same port, at or near the same period of time; and provided there be no ground for doubting that the unsigned document was *bonâ fide*, drawn out the place whence it purports to come.

Even though the unsigned document should shew prices lower than those of the same kind of articles, shipped at the same port,—at or near the same period of time, still, if the party who presents the said unsigned document shall make affidavit that it is, *bonâ fide*, an original document, received from the seller of the Goods specified in it and shall also present a formal Price Current, shewing that the price of the Goods in question, at the place whence they purport to come, as set forth in the unsigned document produced as an Invoice or Bill, is not below the lowest price of that description of Goods as exhibited in the said Price Current, then the unsigned document will be admitted. But Affidavit as to the originality of such document, will not entitle it to be admitted at the Custom House, without the additional proof of correctness of price by production of formal Price Current. (*Orders of Board of Custom, 5th August, 1824.*)

Discounts For Discounts or Drawbacks in Invoices, see "Drawbacks" page 34

American Invoices. If Invoices from the United States of America be drawn out in Dollars, they are invariably considered to be Spanish Dollars. If drawn out in any other Coin or Money, a special reference will be made to the Board of Customs.

Monies not known here. Invoices drawn out in Banco Marks, or in any Coin or Money of which the relative value is not known at the Custom House, nor to be found in Kelly's Cambist, are rejected, and the Goods are appraised at Calcutta Market value.

Dutch, &c. Invoices. In consequence of understood changes in the monetary and in other systems applicable to commerce in Germany, the Low Countries, and Holland, we have no correct information as to the comparative relations of their Monies or Weights with those of other countries. Consequently, Invoices drawn out in those Monies or Weights are not admitted. Goods for which such Invoices may be presented must be appraised at Calcutta marked value, and weighed if they be of sorts which are weighed here.

Quintal—The equivalent for the South American Quintal in English or other weight is not known here under any authority. But, till otherwise settled, the Quintal, as per Invoice from that quarter, is to be considered as equal to 101 $\frac{1}{4}$ lbs. Avoirdupois Weight. (*Order of Board of Customs, dated 29th May, 1824.*)

Leghorn Invoices. Our knowledge of the relative value of the Standards of Weight in use at Leghorn is imperfect. Invoices therefore, shewing the value of Goods according to any of the weights of that country, are not admitted. The Goods are appraised at Calcutta Market value, and weighted if of kinds which are weighed here.*

Exchange, Mauritius and Agio. When Invoices from thence are expressed in France of Livres, the amount is to be converted into Bengal Money, without Agio, at the exchange of Twenty-four Francs, of Forty-eight Livres, to Ten Sicca Rupees.

Invoices from thence expressed in Piastres, the amount is converted into Bengal Money thus; to be first brought into Spanish Dollars by allowing an Agio of 35 per cent; the result convertible into Sicca Rupees at Two and a quarter per Spanish Dollar. Paper Dollars the same as Piastres.

If Invoices be expressed in Dollars, they are considered to be Spanish Dollars, (unless satisfactorily explained otherwise) convertible as above.

Exchange and Agio Bourbon. If Invoices be drawn out in Francs or Livres, they are after deducting Agio at 25 per cent. converted into Bengal Money, by estimating Twenty-four of either as equal to Ten Sicca Rupees.

If Invoices be drawn out in Piastres or Dollars, they are turned into Bengal Money, without Agio, at Two and a quarter Sicca Rupees per Dollar or Piastre.

When Invoices from either Island shall, in the detailed particulars of value, state one description of money, another kind in the sum total, the aggregate value is to be brought into that sort of money which the detailed particulars are given; and accordingly as the same may be Francs, Livres, Piastres, or Dollars. the Rules in respect of the grant, or not, of Agio, and of the conversion into Bengal Money, are to be applied as above explained.

SUPPLIES FOR HIS MAJESTY'S NAVAL SERVICES IN INDIA.

Separate Register to be kept for such supplies according to certain Forms Free and Duty, which are to be sent up to the Board of Customs with the other Audit Papers for the week in which any such exports may have been completed.

See further in Addenda.

Any Supplies (except such as are furnished under Contract) which may be declared, by the Commanders or Purser of any of His Majesty's Ships, to be *bonâ fide* for the use of His Majesty's Naval Service in India, are to be passed Free, as per letter addressed, to Sir H. Blackwood by the Secretary to the Board of Customs, under date the 4th January, 1824.

The following Articles are comprised in the contractor's contract for victualling His Majesty's Ships in India, and are to be passed free, on charged with duty, according to the Regulations:

Biscuit.	
Flour.	
Peas	
Salt Beef	} Proportions Europe and Country.
Salt Pork.	
Suet.	
Rice.	
Sugar.	
Raisins.	
Black Tea.	(Restriction without License.)
Wine.	
Rum.	Liable to duty if country made and less than 1000 Gallons.
Arrack.	
Vinegar.	

When applications are brought to Office, the first order to be given is a direction to the appraiser to examine the prices of the Goods, and, as the Contractors are bound to furnish the best of each kind, the highest price of each in the market of the day is to be affixed. The next order is to the Export Supervisor to enter the Goods in the Free, or in the Duty Register, according as the case may be. When he will enter them agreeably to the prescribed Forms (leaving the Column of "Export No. and Date blank) and send them back, with the word "entered" and his initials upon the face of them, to the covenanted Officer. Upon an application for Goods which are free by Regulation,—or because declared, as above, to be *bonâ fide* for the use of His Majesty's Naval Service in India, the next order will be "Pass." Upon an application for Goods liable to duty, the next order will be "Treasurer take Deposit Rs. ——" and when the application shall come back to the covenanted Officer with the Treasurer's receipt for the Deposit upon it, the order will be given to "Pass."

The Tide Waiters will not detain any such Passes, but, after seeing that all is correct, will write upon them, "Passed on such a date" and allow the applications to go on with the Goods.

In order that no obstacles may be thrown in the way of His Majesty's Service, which is sometimes emergent, the Contractors may, after having put applications through the above forms, dispatch Goods to His Majesty's Ships direct from Port Gloster, when they are such as are prepared by themselves at that place, without first bringing them to the Calcutta Custom House Wharf.

All Applications so passed shall be returned to the Custom House after the Goods, covered by them, have been received on board His Majesty's Ships,—and the *onus* of returning them shall rest with the Contractors, when so returned, they shall bear upon the back of

them (or upon separate paper, which must however, remain in the Custom House) the receipt of the Commander, Purser, or other authorized Officer of His Majesty's Ship, for the several Goods or Articles specified in such Applications, and, as there is no probability that such receipt would be given if the Goods or Articles did not correspond with the Applications as to description, weight, and every other particular, that receipt will be admitted at the Custom House as full and satisfactory proof on those points.

If however, that receipt should not acknowledge that the whole of the packages detailed in any such applications have been received into His Majesty's Ship, the Contractors shall nevertheless pay duty on the specified contents of any packages (if liable to duty) not acknowledged to have been received on board; unless they shall bring such packages to the Custom House Wharf and reland them in the prescribed forms for relanding Goods, whether they have been passed from that Wharf, or from Fort Gloster.

When applications are so returned to Office, the Contractors will reclaim their deposits for dutiable Goods, and settle the duty. The Export Supervisor will note on them the date of their return and give them Numbers, and he will then fill up the Columns in the Registers which had before been left blank. The transaction being thus completed, the Registers and Chellauns are to be sent up to the Board of Customs with the other Audit Papers for that week.

The Treasurer will enter all duty received on Goods or Articles supplied to His Majesty's Ships, under a separate head in his Daily Account, viz "Export Duty on Goods to His Majesty's Ships" and the Export Supervisor will deliver to the Collector a separate Check Ticket for all such Duty.

Masters and Servants.—Masters, or Owners of Goods, are held responsible for all improper acts of those whom they employ to transact their business. At the Custom House, the irregularity committed, or attempted, is the only point considered.

Landing and Shipping of Goods. All Goods and Packages, without exception, imported from Sea, shall be landed at the Custom House; and if landed, or attempted to be landed, at any other place, either clandestinely or otherwise, they shall be liable to confiscation. The same Rule is applicable to Goods or Packages for exportation. Exceptions are provided for in the following Notifications.

JANUARY 2, 1818.

The Articles hereafter specified shall, on regular Application from the Merchants, be allowed to be passed at the Ghauts enumerated below.

Any Goods attempted to be passed at these Ghauts, not being Goods enumerated in the annexed List, shall be liable to detention, and to the same penalties as at present.

Articles of a bulky nature, as per annexed Schedule, under shipment to the United Kingdom, may, on application be exported from the Ghauts, on the production, with the Application, of Rowanahs, or statement thereon, if those Goods were imported by Sea, of the Import No. and Date with other particulars as usual,—and, if necessary, a certificate of indentify from the original importer, or, if they have been repeatedly sold countersigned by the immediate owners. But no article claiming Drawback on Export by Foreign

Ships,—or by British Ships bound elsewhere than to Ports in the United Kingdom, shall be allowed to be Exported except from the Custom House Wharf.

It is to be clearly understood that this modification of existing Regulations is to be considered only as an indulgent relaxation of the strict letter of the Law, and liable to be revoked without any formal legislative enactment, if it should be abused, or if circumstances should arise to render its continuation unnecessary.

LIST OF GHAUTS.

Colvin's or Cutchagoody Ghaut.—Coila Ghaut.—Old Fort Ghaut.*—Barretto's Ghaut.—Beebee Ross's Ghaut.

Enumeration of Free Articles which may be landed at, and passed from, the above Ghauts.

Marine Stores, the produce or manufacture of the United Kingdom.

Metals—unwrought, ditto ditto ditto.

Woollens, ditto ditto ditto.

Enumeration of Articles imported by Sea which, though liable to Duty, may be landed at the above Ghauts.

Marine Stores—Timbers and Spars—Red Wood—Coir and Coir Cordage—Sea Coal—Chalk—Buckum or Sappan Wood—Rattans—Coconuts—Cowries—Chanks—Sweedish Iron and Steel—Beetel Nuts—Empty Bottles.

Enumeration of Articles which may be exported from the above Ghauts to the United Kingdom:—

Indigo—Salt-petre—Sugar—Pepper—Dry Ginger—Raw Silk—Red and other Woods—Borax and Tincal—Wines and Liquors—Benjamin—Gum Copal—Safflower—Raw Hides and Leather—Munjeet—Lac.

Notification of 28th June, 1822.

It is hereby notified for the more distinct information of the public, that the following arrangements have been adopted in consequence of the separation of the Sea and Land Departments of the Custom House.

All applications for the Import, Export, Reland, Re-export, and for Transhipment of Goods, Baggage, Stock, Stores, &c. from, or to all vessels in the River Hooghly; for the Manifesting of Ships inwards or outwards;—for Port Clearances;—for the Certificates referred to in Section 81, of Regulation IX. of 1810;—and for the payment of Drawback;—are to be addressed to the Collector of Sea Customs at Calcutta;—and all duties on Goods imported or exported by Sea, are to be paid to, and collected by, that Officer.

Applications and other Paper connected with the trade to and from the Foreign Settlements, as explained in Clause 16, Sections 48, and in Section 63, of Regulation IX. of 1810, are to be made and referred to the Collector of Sea Customs.

The following Place and Ghauts are open for the importation and exportation of Goods through the Office of the Sea Custom House:—

The Import and Export Wharfs of the Sea Custom House—For the Import and Export by Sea generally of all kinds of Merchandize.

Coila Ghaut, Barretto's ditto, Colvin's ditto, Beebee Ross's ditto.—For the Import and Export by Sea of the Goods enumerated in the preceding Notification.

* *Used exclusively, at present, from the Inland Customs.*

Chandpaul Ghaut.—For passing to and from Vessels the Baggage of individuals, and articles intended exclusively for private use and consumption on board such vessels.

Mugga Thanah, Cooty Bazar Baloo Ghaut.—For the landing and passing of Goods in cases of urgent necessity and distress, under special permission of the Collector of Sea Customs. Baloo Ghaut to be available to the Officers of the Commissariat for the landing and passing generally of Commissariat Stores.

Howrah, Sulkea, Seebpore—For the shipment of Screwed Bales of Cotton, Tobacco, Hides, and Gunnies. For the landing of bulky Articles of wrought or unwrought Metals;—Timbers, Spars, and Shipbuilding materials;—and of any articles which are wholly exempt from Import duty. Also passing to, or from, vessels the Baggage of individuals, and articles intended exclusively for private use and consumption on board of vessels.

In the event of ship builders, or others, being desirous, of importing, or of exporting, any of the undermentioned Articles at Ghauts, or places, other than those above specified, they may, at the discretion and under the responsibility of the Sea Collector, be permitted to do so subject to the general Rules of Regulation IX. of 1810.

Timber, Coal, Grain, Bales of screwed Cotton, Tobacco, Hides, and Gunnies. Bulky Marine Stores, wrought or unwrought Metals. Articles exempt from all Duty. Stock or Stores for ship use, or for the use of individuals on board ship.

On all occasions of the above accommodation being granted, a Tide Waiter, or other competent Custom House Officers is to superintend the transaction; and if no Officer can be spared from the Establishment, the Sea Collector will engage a person for the purpose whose hire must be paid (and this condition is held as implied in every application for the indulgence in question) by the party requiring the accommodation.

Grain of all sorts may be passed for exportation by Sea from any of the Ghauts above specified, and also from any of the Ghauts subject to the authority of the Inland Collector, under orders issued from the Office of the Sea Collector.

All Ghauts or River Stations which may heretofore have been used for the import or export of Goods, other than such as are specified in this Notification, are to be considered, generally, as closed to such transactions.

Private Packages—It forms no part of the duties of the Sea Custom House to procure the delivery of Packages, &c. out of Ships, nor forward them to their owners. Those to, or for, whom such things are sent or consigned, must land them at the Custom House, and make application for them in the prescribed form. Invoices must be sent to the Office, and trust worthy persons deputed to be present at examination of contents by the Appraiser, as well as to pay duty if any be leviable. These forms observed, packages, &c. will be passed as expeditiously as possible.

Duty Bills.—Many Persons, especially foreigners and strangers at Calcutta, employ natives to transact their Custom House business for them, who some times impose upon their employers in respect of the amount of duty levied. Receipted Bills, under the signature of the Collector, of his Deputy, or of one of his authorized Assistants,—(in which are specified the name of the vessel; that of the Applicant, the Goods, their value; the rate and amount of duty; and the Re-

gister No. and Date)—for every sum of duty taken, are issued invariably from this Office at the same time with the *Perwannahs*, or *Passes*, for the Goods, imported or exported; and the delivery up of these Bills should always be demanded by the parties concerned.

Fees—No Fees whatever are authorized to be demanded, or taken, in any Department of this Office,—nor by any Officers, whether Christian or Native, belonging to the Establishment of the Sea Custom House, in doors or out of doors, except as follows; viz. On fractional parts of amount value of Goods, when the Fee levied is included in the Duty Bills above mentioned;—and by the Collector when he administers Affidavits in his capacity of one of His Majesty's Justices of the Peace, when such Fees are forwarded to the Police Office.

Presents and Articles for Private use.—The fact of Articles being imported, or exported, for presents, or for private use, and not as merchandize, nor for sale, does not exempt them from payment of duty if they be liable to any under the Regulations.

Family Portraits & other Pictures.—Portraits of individuals being for domestic gratification, have free entry inwards and outwards. But all other Paintings, Picture or Prints, are liable to duty on importation,—and on exportation if proof of original Sea import be not given.

Europe Piece Goods—Piece Goods brought for exportation without *Rowannahs*, or without any particulars of Sea import being given on the Export Application, will nevertheless be allowed free export if the Appraiser shall attest that such Piece Goods are of "Europe manufacture." But, in such cases, no Drawback can be allowed.

Chintz.—If Chintz be brought for Exportation, with a declaration on the face of the Application, that it has been made out of Europe manufactured Piece Goods, cut into smaller pieces, or not; if the No. and Date and full particulars of the Import Application be given; and if the Appraiser shall attest that the Cloth is of Europe manufacture, then such Chintz will be allowed free export. But in no case can Drawback be allowed on Chintz exported under such circumstances.

Piece Goods, Cotton exported elsewhere than to Europe. If the manufacture of British Territories under the Government of this Presidency and accompanied by *Rowannahs*, are exported free to British Bottoms, but pay $2\frac{1}{2}$ per cent. to Foreign Bottoms.

If the manufacture of Oude, Nepaul, &c. and with *Rowannahs* in proof they pay $2\frac{1}{2}$ per cent. on export to British Bottoms, and $7\frac{1}{2}$ per cent. to Foreign Bottoms.

If they were originally imported by Sea, and the prescribed proof of that fact be given, then all kinds of Cotton Piece Goods are exported free to all Bottoms.

Piece Goods, Silk or mixed exported as above.—If with *Rowannahs*, that pay 2½ per cent. to British Bottoms, and $7\frac{1}{2}$ per cent. to Foreign Bottoms.

If they were originally imported by Sea, and the prescribed proof of that fact be given, then all kinds of Silk, or mixed, Piece Goods are exported free to all Bottoms.

Note. If neither *Rowannahs* nor proof of Import by Sea, be given, then all Piece Goods of the above specified kinds (Cotton, Silk or mixed) are considered to be of the manufacture of Oude, &c.—(even though they should seem to the Appraiser to be of the Madras, Surat,

&c Goods) and are to be charged with Export Duty at $2\frac{1}{2}$ per cent. in addition to the rates of duty above stated.

Piece Goods Exported to Europe—But Piece Goods, whether Cotton, Silk or mixed without reference to place of Manufacture, and whether with Rowannahs or with proof of Import by Sea, or not, are exported free to British Bottoms bound to British or to Foreign Europe;—unless shipped as Stores or for use on board, and not manifested as Cargo,—when they pay an Export duty of 5 per cent.

Piece Goods, Cotton or Silk or mixed—If manufactured in any part of India subject to the Honorable Company, viz Coromandel Coast, Surat, Guzzerat, &c they pay Import by sea duty only $2\frac{1}{2}$ per cent from whatever Bottom. But certificate of duty paid at another Presidency, will exempt from duty here, either partially, or wholly, as the case may be.

Salt Petre, the Grain, Military Stores, Marine Ditto When the British Government shall be at war with any Nation or State, none of the articles mentioned in the margin can be allowed to be exported to any vessel under Foreign Colours, without a special License from Government.

Salt Petre. Salt-petere cannot be allowed, at any time, to be exported by any vessel under British Colours, bound to any port or place in China, unless under special License from Government. This rule does not extend to Foreign Bottoms, because Government has nothing to do with the conduct of Foreigners in the Chinese territories.

Woolens—Whether the manufacture of Europe, India or of any other country, cannot be allowed to be exported hence to China, on board any vessel whatever. This prohibition extends also to Wool in the raw state.

Tea. To the extent of two chests of fifty catties each (that is to the extent of 100 catties,) whether in whole, half, or quarter boxes, may be passed to any ship quitting this River for any port or place within the limits of the Company's trade, (always excepting the Cape of Good Hope) upon an Application signed by the Commander declaring it to be for "Ship's use;" and, on the Application of an individual, which must always be countersigned by the Commander, any quantity of Tea, not exceeding five chests, or 250 catties in the aggregate, may be passed to the same ship, under a declaration that it is for Presents and not for trade:—such declaration must be in writing and the Tea so passed must be entered in the Ship's Export Manifest as for Presents and not for Trade. Not more than seven chests altogether, however (two for Ship's use and five for Presents) can be passed to any vessel bound as above, without a special License from Government.

Tea to Foreign Bottoms—This restriction is not applicable to ships sailing under Foreign Colours

Tea to Vessels bound to England, &c—With respect to British vessels bound to England, or to any place beyond the limits of the Company's trade, Tea to the extent of two chests, or 100 catties, may be passed to them on the Application of the Commander or Purser, under written declaration that the said Tea is for "Ship's use;" but no larger quantity without special License from Government. The Cape of Good Hope always excepted.

Salt—Salt imported by individuals, not on account of, nor purchased by, the Honourable Company, cannot be weighed by a Tide Waiter alone; he must be accompanied by an Officer from the Salt

Department. The report of weight must be signed by the Salt Officer conjointly with the Tide Waiter. The duty is at 8a Rs. 3 per Maund of 82 Sicca Weight to the Seer. If application be made to weigh on board ship, and it be complied with, an extra Tide Waiter will be engaged whose hire must be paid by the applicant, at 8a Rs. 4 per day, for work from 10 o'clock A. M. to 4 P. M.

Elephant, or Whale Oil—When imported in Cask, if the Applicant wishes it, a Tide Waiter and a Guager (the former if necessary, and the latter always, to be paid by the Applicant) may go on board the ship: they will make a joint report of the number Casks and of the number of Gallons in each Cask as per Guage. Then import duty will be levied at the Invoice cost or at the Calcutta Market value if there be no Invoice, or if it be rejected, by reckoning eleven gallons of Oil as equal to one Bazar maund.

Europe Goods. All Goods of the manufacture either of British or of Foreign Europe, imported otherwise than direct from Great Britain on vessels trading under the Acts of Parliament, pay Duty at Ten per Cent, from a British Bottom, and at Twenty per Cent, from a Foreign Bottom unless they are specifically named in Table I. of Regulation III. 1811, as liable to other rates of Duty. Piece Goods, for instance, from an exception of this kind if they be made of Cotton; but cambric, gauze, lawns, &c. (if real) are made of Flax or of Hemp, and class with "Europe Goods."

American Goods. The preceding Rule is applicable also to Goods from America, which, in respect to the trade with India is placed, by Regulation III. of 1811, on the same footing as Europe, consequently, no Goods from either Europe, or America, can ever class with "Un-enumerated Articles;"—for, if not specifically named in Table I. of Regulation III. of 1811, they fall under the general term of "Europe Goods," and pay import duty accordingly.

Un enumerated Articles Imported. Not being "Europe Goods" (which term includes American Articles) nor "China Goods," and not entered under specific names in Table I. of Regulation III. of 1811, pay, on importation, 5 per cent. from British, and 10 per cent. from Foreign Bottoms. Hence the term "Un enumerated" (*vide* Section VII. of Regulation III. of 1811, is applicable only to Goods which are not the produce or manufacture of Europe, America, or China; for when the Goods of those countries are imported, not being specifically named in the Table above mentioned, they class under the General Heads of "Europe Goods," or of "China Goods," even though not imported *direct* from the place of their growth or origin. On the other hand, Goods which are not produced, not manufactured, in Europe, America, or China, cannot be classed, under those General Heads, even though imported direct from one or other of those places; on such Goods duty is to be levied according to specific names in Table I. of Regulation III. of 1811, or if not distinctly specified therein, then as "Un-enumerated." Against Goods which are produced or manufactured in *other* quarters, *as well* as in Europe, America, or China, do not class under the above General Heads, unless they come *direct* from Europe, America, or China; or unless, by documentary or other good evidence, they are proved to be of the growth or manufacture of Europe, America, or China, though not direct from those countries; otherwise they pay duty according to specific names in the Table above mentioned, or, if they be not specifically named therein, then as "Un-enumerated."

N. B. The above Rules are not applicable to Goods imported from Great Britain on vessels trading under the Acts of Parliament.

Un-enumerated Articles Exported. Goods of the produce or manufacture of this country, which are not specifically mentioned in Table III. of Regulation III. of 1811, as liable to other rates of duty, or which are not declared exempt from export duty by that Regulation, or by others, pay Five per Cent. on exportation to British Ships, and Ten per Cent. to Foreign Ships.

M. B. The above Rule is not applicable to Goods exported to Great Britain, unless, they, be shipped as stores, for use on board, and not manifested as Cargo.

Made up Articles. All Goods of country produce which in their original state, are liable to an export duty, or are entitled to free export, must, if made up into articles by which that original state is or altered, (unless such Articles are specifically named in Table III. of Regulation III. of 1811, and declared exempt from export duty) pay a duty of five per cent. on exportation to British Bottoms, and of ten per cent. on exportation to Foreign Vessels.

And all Articles (such as Furniture, Bedding, Wearing Apparel, and the like) made up of Goods which, in their original state, came in free, or on payment of duty, on importation by sea, are to be exported free, notwithstanding the alteration of original form, or state, by having been made or worked up. Except, however, Utensils of any kind made out of Iron, Copper, Lead, &c. which pay five, or ten per cent. Export duty, according to colours of ships (unless specifically declared free) though the raw material may, on importation by sea, have come in free, or have paid duty.

Chanks. In order to assist Merchants in passing Chanks through the Custom House, and to obviate difficulties and delays, the sanction of the Board of Customs, under date the 16th February, 1825, has been obtained for passing Chanks in the manner below stated. But it is, of course, at the option of Applicants to pass their Chanks in the mode which has hitherto obtained.

An average has been made of the quantities of various qualities (eleven in number) of Chanks imported during the past three years, at prices varying according to quality from Sa. Rs. 26 to Sa. Rs. 3 per 100. The largest quantities imported have been of Teethcorry at Sa. Rs. 16, and of White at Sa. Rs. 7½ per 100. The average of the whole gives Sa. Rs. 12 108 or say, Sa. Rs. 12½ per 100.

First. That Chanks be passed as per number stated in Bill of Lading, and Duty levied as per Invoice price.

Second. That if Bill of Lading, specifying number of Chanks, be produced, but no Invoice (or that document rejected) Duty be levied on that number, at the average rate of Sa. Rs. 12½ per 100 Chanks.

Third. That in cases when no Bill of Lading shewing number is produced, twenty bags, such as are designated two maunds Rice Bags, be filled as full as they can hold of Chanks, taken indiscriminately as they lie in heaps; that the number contained in these Bags be then counted; that the whole of the Chanks required to be passed be then filled into bags in like manner, that the further process be, viz. If twenty bags be found to contain 2,500 Chanks of all sorts, then 2,000 bags (as the supposed total of filled bags) will contain 2,50,000 of all qualities; to be valued for Duty at Sa. Rs. 12½ per 100.

Fourth. If an importation of Chanks be ascertained to be totally broken and damaged, the number to be ascertained, in the manner

just above mentioned; the value to be fixed by sale of twenty lots of 100 each on the Wharf, viz. if the 2,000 Chunks sell for an aggregate sum of Sicca Rupees 40, then the average of the whole will be Rs. 2 per 100 for levy of duty.

Bills of Health. His Majesty's Government of Mauritius having signified that all vessels arriving at that Island from any of the Ports of India must be provided with Bills of Health, otherwise they will be subjected to the enforcement of the Quarantine Regulations, Notice is hereby given that Applications for such Bills, for vessels sailing from this Port to Mauritius, are to be addressed to the Secretary to Government in the General Department—General Department, 7th October, 1824.

Act 4th Geo. IV. Chap. 80. To guard against possible inconvenience from doubts as to the purport of the Act 4th. Geo. 4th, Chap. 80, I am directed to request you to instruct the Collector of Customs at Calcutta that, in regard to the Entry of Ships trading to this port and the settlement of Custom Duties, he is to proceed on the assumption that the said Act does not apply to Vessels trading merely within the limits of the Company's Charter; and the vessels registered under the Regulations of 1786, trading between places within those limits, are to be admitted as heretofore.

This explanation has appeared proper for the guidance of the Collector, though it is possible, that all Ships entitled to be Registered under the provisions of the Registry Act, though not designed to trade beyond the limits of the Company's Charter, will (as it is advisable they should) be Registered in conformity with that Law. Council Chamber, 9th of July, 1824.

Opium. When persons require to export Opium it is essentially necessary that the article should be brought on the Custom House premises at an early hour of the day on which the exportation is to be made, in order that the Applications may be put regularly through all forms of Office in the course of that day. To this end it will be indispensable that the Opium certificates should be obtained from the Office of the Board of Customs, Salt and Opium, on some day prior to that on which the article is required to be exported. No "Note Pass" will be given.

The Honourable Company's Ships proceeding from hence to China, cannot be allowed to export any Opium whatever.

Orders of Court of Directors, 7th April, 1824.

Ditto of Government, 9th September, 1824.

Letter from Board of Trade, 17th Do.

Bonded Goods. Whenever Applications are made to export Goods for Transit Duty on which a Bond has been executed, it is required that the Bond Rowannah be brought and presented with the Application. Unless such Rowannah be produced with the Application, in order that the quantity about to be exported may be noted off thereupon, the Export Supervisor is restricted from preparing the Perwannah or Pass.

The specification and particulars of Bond Rowannahs must be inserted upon the face of all Applications in the same way as is now done in respect of Exports under common Rowannahs.

It is also required that the word "*Bonded*" be inserted upon the face of all Applications for the exportation of Goods, which are under Bond, otherwise the Export Supervisor cannot prepare the Perwannah. If not Bonded Goods, then the word "*Common*."

It is further required that, upon the Importation of Bonded Goods from the Interior, and as soon as the weight actually imported shall have been certified upon the Bond Rowannahs in the Inland Custom House, those Rowannahs shall be taken to the Drawback Supervisor in this Office who will write upon them, "seen, this— day of—, 18—," and sign his initials. Without this declaration upon Bond Rowannahs the Export Supervisor will grant no Perwannah or Pass for the exportation of Bonded Goods.

When Merchants export Bonded Goods, not Bonded by themselves but purchased from other Merchants, a certificate of the fact of such sale must be granted, in future, upon the back of the Bond Receipt by the original Importers, and not (as often heretofore) upon detached paper.

Dryage. Merchants, who are likely to require any allowance for dryage, or wastage, will do well to ascertain the order on this subject previously to the period for adjusting their Bonds.

Place of Produce or Manufacture.—The onus of shewing the place of growth, or manufacture, of Goods imported on British Ships from the United Kingdom, must rest with the Importers.

When, therefore, such proof may not, from any cause whatever be forthcoming, the Custom House will consider such Goods as being the produce and manufacture of places to which the Acts of Parliament do not apply, and will consequently subject them to the rates of duty fixed by the Regulations which were in force previously to the promulgation of Regulation IV. of 1815.

Spirits.—On the importation of Spirits in casks, or other wooden vessels, the Collector is to require his Officers to ascertain, and report, whether the same are ullaged, and if so, the number of Inches so ullaged. If the ullage does not exceed two Inches from the bung, no deduction for leakage is to be admitted, as it may then be presumed that the casks have been filled up either before they were removed from the Importing Ships, or after they were landed.

When the ullage exceeds two inches, but falls short of five inches, the prescribed deduction for leakage at the rate of 10 per cent. is to be allowed on the standard quantity of each cask, or other wooden vessel, so imported and examined; as the probability then will be that such casks have not been filled up, but landed as originally shipped.

When the ullage may be more than five inches, the quantity is to be determined by gauge, according to the practice heretofore observed at the Custom House.

If in any one of the cases where deductions for leakage are not authorized in these instructions, the Importer furnishes a declaration verified on oath, purporting that the casks have been landed precisely in the same state as that in which they were consigned, the benefit of the Rule prescribed by clause 10th, Sect. 48, Regulation IX. of 1810, is to be admitted in like manner as it is now declared applicable to cases where moderate leakage has taken place.

Nepaul and Oude Goods.—Goods produced in Nepaul and Oude as well as in the Company's Territories.

With a view of securing, as far as possible, the recovery of the authorized dues of Government, the Collector is requested not to allow the exportation *Free of Duty* of any Goods which are described in Table III. Regulation II. of 1811, as being the produce equally of the Company's Territories, and of Oude and Nepaul unless satisfactory evidence is, in every instance, afforded, by the *Exporters*, that the Goods intended to be exported are not the produce or manufacture

of one or other of the places last mentioned. Where such evidence is not furnished, the export duties prescribed by the Table adverted to are invariably to be charged.

Wines and Beer.—The duty on Wines and Beer imported in wood is to be sealed without any deduction for ullage.

Town duty Goods Relanded.—With respect to the following Goods upon which Town Duty is leviable, no Applications to reland any such as may have been regularly exported through this Office will be attended to unless they shall bear on the face of them a declaration from the Inland Collector, or from an authorized person in that Office, permitting such Goods to be carried back into Town.

Castor Oil.

Dholl, Gram, Boot.

Sugar.

Oil, and Oilseed.

Ghee.

Peekel-nut.

Tobacco.

Turmeric.

Jaggree.

Charcoal.

Goods Removed from Wharf.—Upon general principles there are many objections to the admission of declarations, relative to descriptions of Goods, given in after those Goods have been removed out of the reach of examination.

No other evidence will, in future, be admitted by the Board of Customs, for determining the description of Goods, than what is furnished in the original Applications under which they are entered in the Registers and passed through the Custom House; and if, in such Applications, the terms used should be found, after the Goods have been once removed from the Custom House, to have been incorrectly adopted, the duty upon the Goods is, nevertheless, to be invariably regulated according to the designation which may have been given to them upon the face of the Applications, and not according to the explanations furnished by Individuals subsequently. This resolution is irrevocable, unless it should be set aside, in any case by orders from Government.

Ship's Papers.—Commanders of Vessels are requested to observe that it is necessary they should produce their Ships' Papers for examination in the *Export Department* previously to obtaining Port Clearance.

Forms of Office.—Specific orders upon Chellans and upon other documents, under the signature of Covenanted Officers, are more frequently required than is at all necessary;—and the unavoidable consequence is, that Merchants, their Clerks, or Sirkars, Commanders of Vessels, and others, are obliged to go backwards and forwards in the Office much too repeatedly, which cannot but be inconvenient to them, and must occasion needless delay in the transaction of business. The personal agency of the Covenanted Servants may be judiciously restricted; for they are now certainly engaged in some matters of detail, which might very well be left to others, without particular orders. As far as the machine of the Custom House has to move by *fixed Laws*, a moderate degree of interference on the part of Covenanted Officers ought to suffice. Their business should be not to drag it in the *Ordinary* routine, but to check irregularities, and to counteract accidental or unforeseen obstructions; all *General Rules*, in short, should be observed by Uncovenanted Servants, of all classes, without particular orders.

Goods, with their Marks and Numbers, &c. should be reported on the Wharf;...and weighable Goods weighed (all *Metals* in full;—

but Pepper, Beetle-nut, Sugar, Coffee, Spices, &c. if in Robins, Bags, or Packages, all of same size, only 10 per Cent.) Goods should be noted off Manifests, or declared not to be in Manifests; attestations should be made of examination and particulars of Invoices (after Invoices have been admitted by Covenanted Servants) and of Caskets;—Import Register Numbers should be certified as correct, or incorrect, when give to cover Exports, or to claim Drawbacks; attestations of examination of Certificates from other Presidencies should be made;—Import Cargoes should be examined upon Application; Rowannahs should be examined, and place of produce or manufacture, rate of transit duty, &c. and Drawback, or No Drawback, certified; Applications for Drawback, Certificate should be examined and Certificates prepared;—Drawback Certificates certified as correct, or as rejected; Appraiser should send for Goods or particular Packages, from the Wharf, and should certify contents correspond, or fix value; Export Cargoes should be examined; Port Clearances should be prepared; Export numbers given, either for Drawback, or for reclaim of Deposit on Sugar, &c. should be examined, and declared correct or incorrect; Applications for certificates of Import duty paid, or for certificates of drawback not paid, or not payable on Exports, should be examined and certificates accordingly prepared if all be right; Letters permitting Ships to drop down the River, if the Commander declares in writing that one of the Import Cargo remains on board, and if the application for leave to drop down have been signed in the Master Attendant's Office:—All these are *General Rules*, which should be attended to, and acted on, in the various Departments of the Office, and on the Wharf without any particular or specific orders from Covenanted Officers. There may be some more General Rules not in the Collector's recollection at this moment, which can be added to this list, if Supervisors, or others will bring them to his notice. Nothing herein said need prevent Supervisors, Assistants, Tide Waiters, &c. belonging to the Office, nor Merchants, their Clerks, or Sircars, from applying to the Collector, or to his Covenanted Deputy, or Assistants, whenever they may see occasion to do so; for the object is to facilitate business, very much more than to get rid of the trouble however seemingly useless.

The covenanted executive Officers, the uncovenanted Assistants, and the natives employed, as also the Tide Waiters, will be in attendance at ten o'clock.

After three o'clock, no orders whatever will be given, nor any reports or calculations made, upon any fresh applications; nor will any additional Register Nos. either free or duty, be granted.

All applications upon which duty shall have been paid, or regular deposit taken, by three o'clock, shall be put through all remaining Forms of Office in the course of the evening. As a convenience to those who may wish it, if they should find themselves too late, Cash, (not Paper Money, which may be taken back without difficulty,) will be received by the Cash keeper, as duty or as regular deposit, between the hours of three and four o'clock; but the applications will not be put through any further Forms, and will be retained by the Treasurer till the following day.

Applications which have gone through any form of Office by three o'clock, will be put through as many more as possible up to four, but if not then completed, must stand over till the next opening of Office. The remaining period of day light is required to bring up Registers, &c. so as to prevent arrears.

But covenanted executive Officers, and all others, will attend, as long as may be requisite, even though beyond four o'clock, to complete Passes, either Duty or Free, with respect to all such applications as may have gone, through every preliminary Form of Office previously to the clock striking three.

The Rules for non reception of fresh applications after three o'clock, &c. apply to the Office only, and not to the Wharf.

Guns, Cannon, Arms, Ammunition. Nothing whatever of this kind, (except *bonâ fide* Fowling Pieces) can be either imported, or exported without special permission from Government.*

Gunpowder. Gunpowder cannot be imported into Calcutta without special permission from Government. With that sanction a certificate under the signature of a sitting Magistrate, shewing that the Importer has a safe and proper place for storing the Powder, must be presented, and then no more than 1000 lbs. can be passed at one time; upon proof that such quantity has been disposed of another 100 lbs. may be imported, and so on.

But any quantity of Powder may be brought up from Moyapore, and lodged in the Magazine at Howrah. from whence it may be imported into Calcutta in quantities as above mentioned.

Second-hand Articles. Second-hand Articles, such as Carriages, Piano-Fortes, Books, &c. if declared by the Appraiser to be second-hand, used, and not new, and if brought out in the Ship on board which the owner himself came to Calcutta, may be imported free from duty.

Cloves, Nutmegs, and Mace. Cloves, Nutmegs, and Mace, are allowed free entry if declared by Certificate to be the produce of any place in India belonging to the Crown, or to the Company; but they must come direct from that place, and the Certificate must be signed by the Collector there, or by the Secretary to Government, or some other Public Officer. If imported without such Certificate, these Articles are dutiable.

Spice Oils. Spice Oils are dutiable, without, or with, Certificate.

Rum. Rum, country made, in quantities of 1000 gallons or upwards, goes free on exportation to all Bottoms; but any smaller quantity is dutiable on export.

If proved to have been manufactured in a British possession in Asia, or in any place in Africa, or at any place not mentioned in the Regulations, (Europe, America, and Foreign territories in Asia, being the only places mentioned therein) pays 5 per cent. on importation from British Bottoms, and 10 per cent. from Foreign Bottoms.

If made in British or Foreign, Europe, or in America, pays import duty 10 per cent. from British Bottoms, and 20 per cent. from Foreign Bottoms.

If manufactured in Foreign territories in Asia, pays 30 per cent. on importation from British Bottoms, and 60 per cent. from Foreign Bottoms.

Indigo Bonded. Indigo bonded, exported on British Bottoms to Great Britain, Gibraltar, or Malta (being the manufacture of the British territories) goes free, and is exonerated from the Transit Duty engaged for into the Bond: if it be the manufacture of Oude, it is exonerated from half that Transit Duty.

Exported on British Bottoms to other places than those above mentioned, and being the manufacture of the British territories, pays

* See the *Adamdu*.

the Bonded Transit Duty, viz. 5 per cent: if the manufacture of Oude, it pays 2½ per cent. Export Duty, in addition to the Transit Duty.

Exported on Foreign Bottoms, if the manufacture of the British territories, it pays 5 per cent. Export Duty, besides the Bonded Transit Duty; if the manufacture of Oude, it pays 7½ per cent. Export Duty, besides the Bonded Transit Duty.

If the whole quantity of Indigo imported into Calcutta under Bond, be not exported within twelve months from the date thereof, the Bond cannot be renewed unless the quantity not exported shall amount to 1000 Maunds, or more.

Smaller quantities of Indigo than 100 Maunds, remaining unexported, at the end of twelve months, under two or more Bonds, cannot be added together for the purpose of obtaining. One renewed Bond for 100 Maunds or upwards. Each Bond must be adjusted by itself without reference to other Bonds.

Dryage. If no part of the Indigo imported into Calcutta under a Bond shall have been exported within the year and the Bond have not been renewed, no allowance can be made for dryage in calling for Transit Duty with interest.

Common Rowannahs may be taken out at the Calcutta Inland Custom House for such portions (being less than 100 Factory Maunds) of Bonded Indigo, as may remain unexported at the close of twelve Months from the date of the Bond.

In the first place, however, each Bond must be adjusted and cancelled, by paying the established Transit Duty, with Interest, in the Sea Custom House, for whatever quantity of Indigo may remain unexported under the Bond, at the expiration of twelve months from its date.

Certificate of the adjustment and of the payment, as above, will be granted in the Form subjoined, on seeing which the Inland Collector will issue a Common Rowannah (without any charge whatever to the Individual taking it out) for the balance quantity of any one Bond; or for the aggregate quantity of the unexported portions of several Bonds in cases where the adjustment of two or more Bonds may have been attested in the same Certificate. And upon such Rowannahs the Inland Collector will distinctly state the No. of the Certificate and its date, specifically declaring each Rowannah to be valid for one year only from the date of Certificate. Under such Rowannahs claims to Drawback will be admitted for Indigo covered by them, if any be claimable, and if the Indigo be exported in the manner, and within the time, required to substantiate the claim.

Applications for such Certificates must be made to the Sea Collector at least fifteen days prior to the expiration of the currency of the condition of the Bonds upon which they are required; otherwise Applications will be rejected.

For quantities of Bonded Indigo to the amount of 100 Factory Maunds, or upwards, remaining unexported at the end of twelve Months from the date of the original Bond,—the Bond must be renewed as heretofore.

FORM OF THE CERTIFICATE.

No. ——— Certified that Messrs. ——— have adjusted the Bonds below mentioned, by paying Transit Duty with Interest for the following quantities of Indigo remaining unexported.

Hoogly Bond, No.....	dated.....	F. Mds. 30 25 4
Dacca Ditto, No.....	dated.....	18 19 6
Moorshedabad Do. No.....	dated.....	25 14 12

A. B.

*Calcutta Govt. Sea Custom House.**Collector of Sea Customs.*

(Date)

The quantity of Indigo and other particulars specified in Bonds, must correspond with those particulars as inserted in Bond Rowannahs, otherwise the Bonds are returned to the Moofussil Collectors.

Bonds are vitiated by an alteration or erasure of any kind.

There must be two respectable parties to each Bond, and one of them must be resident in Calcutta. Two Members of the same Firm form but one party. The signature of each party must be testified by a distinct witness.

If Merchants require to export Indigo for which the Bond is not in this Office, either because not yet received from the Moofussil Collector, or because returned to that Officer for correction, a deposit will be required equal to the amount of Transit Duty; which will be returned as soon as the Bond is received. In other words, the Bond must be forthcoming as well as the Bond Rowannah; or deposit for Transit Duty must be made before exportation can be allowed.

The parties who executed the Bond are, of course, the responsible persons, and not those who may have purchased and exported the Indigo. Therefore the former, for their own security, would do well, at the time of selling, and before delivering over Bond Rowannahs, to take engagement from the latter to answer all eventual demands for Transit Duty; not, however, that this Office will attend to any such engagement, but will settle with the parties to the Bond.

Indigo not Bonded. Indigo not bonded, exported on British Bottoms to Great Britain, Gibraltar, or Malta, being the manufacture of the British territories and accompanied by Rowannahs, goes free and has 5 per cent. Drawback. If it be the manufacture of Oude and with Rowannahs, it goes free and has $2\frac{1}{2}$ per cent. Drawback.

Exported on British Bottoms to other places than those above mentioned, being the manufacture of the British territories and accompanied by Rowannahs, goes free, but gets no Drawback. If without any Rowannah, or with Rowannah shewing it to be from Oude, it pays $2\frac{1}{2}$ per cent. Export Duty.

Exported on British Bottoms to Great Britain, Gibraltar, or Malta, but without any Rowannahs; goes free, but has no Drawback.

Export on Foreign Bottoms, being the manufacture of the British Territories and with Rowannahs, it pays 5 per cent. Export Duty. If without any Rowannahs, or with Rowannahs shewing it to be from Oude, it pays $7\frac{1}{2}$ per cent. Export Duty.

Indigo Tare. On exportation of Indigo to Great Britain (not to any other quarter) the Tare as per original Factory (not Calcutta) Invoice may be admitted, if such be the wish of the exporters.

Applications for permission to allow ship to drop down the river.—The Application, addressed to the Collector of Sea Customs, is first to be taken to the Master Attendant's Office, in order that that Officer or his Deputy, may state upon it whether there be any objection to compliance in that Department.

The Application is then brought to the Custom House, and, at the foot of it, the Commander, or the owners, or the Agents

for the Ship, must distinctly state whether any part of her Import Cargo remains on board, or not.—If any part do so remain, it must be mentioned in detail, when a Tide Waiter will be sent on board to examine and to report.—If that Tide Waiter should report that he has not seen the packages said to be on board, or any portion of them, or if he should report having been informed on board that the said packages, or any portion of them, are under other cargo and cannot be got at, then (before the Ship can have clearance) duty will be required on the contents of any packages not seen and examined by the Tide Waiter, if the Goods be dutiable.—If the Tide Waiter shall attest having seen and examined all packages declared to remain on board, the permission for the Ship to drop down the river will be issued. If it shall be declared by one or other of the parties abovementioned that no part of the Import Cargo does remain on board, the permission for the ship to drop down will be immediately issued. But by such declaration the party who made it becomes responsible for duty eventually, in case it should be found, in the course of subsequent adjustment and settlement of Import Clearance, that any portion of the Import Cargo has not been regularly cleared through the Custom House: documentary proof of delivery out of the ship will, of course, exonerate from responsibility.

Salt Provisions—Their importation into Great Britain is prohibited. If exported for presents, or for any other purpose whatever, to vessels trading under the Acts and bound to Great Britain, duty at the rate of 5 per cent. will be levied.

Applications to Pass Articles before a Ship has entered—Nothing whatever, imported by sea, be the same of what kind or description it may, (except mere baggage) can be passed at the Custom House, until the Ship shall have delivered in her sworn Import Manifest, and shall have been admitted to entry.

Bullion and Specie.—The Applications to pass, are first to be compared with the Import Manifest of the Ship, and noted off that document as usual.—They are then to be referred to the Appraiser, who will open and examine one (or more, according as the number of packages be smaller or greater) of each kind of Bullion or Specie particularized in the Application;—after which, orders for registry, and for passing, will be given as customary.—Should Bullion or Specie be landed late, when they cannot be put through the forms of Office the same day, the packages may be lodged for the night in the Office Treasury if required;—but this will be done wholly and exclusively at the risk of the proprietors, and not on the responsibility of the Collector, nor of the Office.—The same rules are applicable to Pearls and to Precious Stones;—but in no case can “Note Pass” be granted, whether for these, or for Bullion or Specie.

Objections to Audit Orders—To prevent individuals from protracting the adjustment of demands for recovery of duty short levied as directed in Audits, the Board of Customs requires that appeals from, or objections to, the items of demand, be sent in to the Collector, who will forward them to the Board for consideration, accompanied by any observations which he may himself have to offer on the points at issue.—Any demand not objected to within a week from the date of its being made, must be considered as admitted by the party concerned, and the amount must be recovered.

Lists of sums accidentally, or erroneously, over levied as duty, are hung up in the Cash Keeper's Department, immediately on the

receipt of each successive Audit, and will be refunded forthwith to parties concerned, upon their application.

Wharfage and Godown Rent.—Sums claimable as Wharfage, &c. for Goods left lying on any part of the Custom House premises, or in the Godowns appropriated for public use, beyond the number of days prescribed by Regulations, must be paid before those Goods can be allowed to be removed.—If not paid, the Head Tide Waiter is authorized to detain any one package, or more if necessary, as security, till payment be made.

The covered passage between the double ranges of Godowns are not at all intended for the deposit or stowing of Goods:—they are required to be kept free and open, so that the renters of those Godowns may, at all times, have ingress and egress, to and from their respective Godowns, without obstruction, hindrance, or difficulty of any kind. The renters of those Godowns, consequently, will do well to recollect that a tax is leviable upon all Goods left lying in, or under, those passages, or the verandahs at the ends of them, which is purposely fixed at a high rate in order to secure the object above mentioned.—The same authority as before stated is given to the Head Tide Waiter, for ensuring the payment of this tax.

Export Manifest—Ships bound to England, but to touch at other ports intermediately, must have all Goods destined for such intermediate ports distinctly entered in their Export Manifests, as well as the Cargo intended for Great Britain.

Suet. Suet is commonly put up in casks for exportation in a pickle made of salt and water. Besides the tare, a deduction from gross weight of each cask to the extent of twenty seers will be allowed on account of the pickle.

Floating Deposits Note Passes With a desire to oblige individuals, the Collector has occasionally taken ‘Floating Deposits’ for duty and has granted what are called ‘Note Passes’ for Goods; but this informal and really irregular practice has been found to occasion so much difficulty and confusion in the Office, from the delayed adjustment, of such deposits and from the non return of such Passes to Office for registry, while complaints and even menaces of legal responsibility, have been addressed to the Collector, by Commanders and Owners or Agents for Vessels whose Port Clearances have been unavoidably delayed in consequence, that the said practice cannot be continued, nor will Note Passes even for Free Goods be granted in future.—Note Passes will continue to be granted for any Goods for duty on which a ‘Regular Deposit’ shall have been made; but no such Deposit of less than 250 Rupees can be received.

Applications for Examination and Settlement of Import Manifests, and for Port Clearance—It is the duty of the Import and export Supervisors respectively to note upon such Applications the date and hour of receipt, according to which they will be attended to in succession, and none can be taken up, out of turn, or in preference to others previously received.

In order to expedite the attainment of Port Clearance it has been customary for Mercantile Firms to give Engagement to account for, or eventually to pay duty upon, any articles entered in Import Manifests which shall not appear to have been duly passed.—But many Packages are frequently manifested as ‘Merchandize,’ or as ‘Sundries,’ &c. without any specification of contents.—Consequently it becomes impossible for the Collector to determine the kind, quantity, or value of articles on which to levy duty eventually.—Henceforward,

therefore, a list must be made out of the articles not appearing to have been duly passed and their contents and value must be ascertained, or agreed to, by the parties tendering the Engagement and the Collector, before any such Engagement can be received.

Calculators, Bill and Perwannah Writers.—No persons whatever can be permitted to crowd round, nor to stand in the rooms by the Import and Export Calculators, or the Bill and Perwannah Writers. These native Officers have strict orders to attend to every Application, whether Duty or Free, in the order in which it comes into their hands, and to take up none out of turn:—they must be left unmolested because they are liable to be fined by the Board of Customs, in Audit, for every mistake made by them.

Weights.—Bazar and not Factory Weights are used at this Office. Merchants are at liberty to send their own Traingles, Scales and Weights (if Bazar) for weighment of their own Goods, if they please so to do.

Pilot Certificates.—If Goods are required to be shipped on board any vessel after she shall have obtained Port Clearance, a Pilot Certificate will be granted for them, on application; after other usual Office forms have been observed.—Without such Certificate the Pilots are restricted from allowing them to be received on board. No Drawback is allowed on Goods so passed.

Boat Notes.—No Goods can be allowed to be landed from any vessel unless they be accompanied by a Boat Note, and without it, are liable to seizure.—The Boat Note must specify the number of packages of which each boat load consists, the contents, the names of Commander and Ship, and her Colours, to whom consigned, the date of landing, and the Nos. and Marks, or Addresses, on them: with respect to Taleable Goods, such as Bars of Iron, &c. the Number of pieces must be stated.

Wharf Tickets.—Some Vessels are not able to receive their full cargo off Calcutta, and are allowed to drop down the River before Port Clearance is issued.—Perwannahs, or Passes, for such Goods are taken to the Wharf, and, when they are passed, the Exporting Tide Waiter will give a Wharf Ticket, which will protect the Goods in going down the River.—Without such Tickets, Goods are liable to detention.

Old Copper.—The Collector has been desired to conform to the following rules, whenever in future old Copper belonging to Ships or other Vessels in this port, is applied to be passed.

Should the Ships or Vessels from which old Copper has been stripped, or obtained, have been built or have been repaired last in any Ship-yard in Calcutta, the Officer in charge, or Owners of the same, to be required to certify the act, naming the person by whom, and the date when the ship or Vessel was so built or last repaired, also the part of the Ship or Vessel so repaired, and the quantity of Copper actually used on the occasion.—The Ship builder referred to in the certificate to countersign the same as evidence of the facts mentioned in it being correctly stated. The person making the application to pass such old Copper, is, in addition to the evidence already adverted to, to accompany his application by a certificate from the Ship builders, or other persons by whom such Copper may have been sold to him, shewing the same to be old Copper, taken off from the bottom, or other parts of the ship or vessel specifying particularly the parts of the ship or vessel, from which the Copper may have been obtained, the date when, and the quantity so obtained and actually sold to the Applicant. When

Ship-builders or others by whom such old Copper may have been stripped off from ships or vessels, are themselves the Applicants, their Applications are in lieu of the Certificate last mentioned, to be accompanied by declarations verified on oath before a Magistrate of Calcutta, upon each of the points last adverted to.—Applications to import old Copper, stated to have been obtained from condemned or repaired ships, thus supported, will be entitled to a Free Register: otherwise to be rejected and duty to be charged on the article according to its value.

Old Copper obtained from ships not built or repaired at Calcutta, when applied to be passed is invariably to be subject to duty, because in such cases the article was not originally used from any importations previously made into Calcutta, and therefore no import duty could, as in the cases of ships or vessels built or repaired in Calcutta, have been charged on the same when new.

Copper to be exempted from payment of duty on importation into Calcutta, must either be the produce of, and imported from, Great Britain, or must be proved to have paid at some other Presidency, under the Honorable Company's Government, the duty of 10 per cent. fixed on the article by Regulation III. of 1811.

Leghorn Florence—The weights of these countries are to be converted into English weight as follows: viz 100 pounds equal to 91 pounds English Troy weight,—or 5240 grains Troy equal to one pound Leghorn.

Goods from Crown Settlements, viz. Cape of Good Hope Ceylon, Mauritius.

The Free or Duty entry of all Goods, whether of British or of Foreign produce or manufacture, imported into Calcutta on board a British Ship of any kind, from the Crown Settlements above mentioned, under duly signed Certificates shewing their import into those Settlements direct from Great Britain on board a British Vessel, is to be regulated, in future, with reference to the provisions of Regulation XXI. of 1817. (Letter from Board of Customs, dated 6th May, 1825.

Arms, Ammunition, &c.

In pursuance of subjoined orders, no more than one Rifle, or one Fowling Piece, or one Blunderbuss, or one pair of Pistols, will ever be passed on the application of the same individual, or party.

*Extract from a letter from the Court of Directors,
dated 15th December, 1824.*

Par. 3d. We have, however, resolved that in all cases where a single Rifle, Fowling Piece, or Blunderbuss, or Pistols, not exceeding a pair, may be exported for the *bonâ fide* use of Individuals proceeding to, or residing in India, the affidavit above mentioned be not required—*Letter from Secretary to the Board of Customs, dated 31st May, 1825.*

A. D. 1825. REGULATION. XV.

Passed by G. G. in C. 14th July, 1825.

A Regulation to make certain alterations in the Rates of Duty charged, and Drawbacks allowed on Goods imported or exported by Sea at the Port of Calcutta, or any other Place within the Territories immediately subordinate to the Presidency of Fort William; and to amend and consolidate the Rules in force relative to such Duties and Drawbacks.—PASSED by the Governor General in Council on the 14th July 1825, corresponding with the 32d Assaun 1232 Bengal era; the 14th Sawun 1232 Fushy; the 1st Sawun 1232 Willaity; the 13th Sawun 1832 Sumbut; and the 26th Zekaad 1240 Higeree.

Preamble.—Whereas in pursuance of a Treaty recently concluded between the British Government and the Government of the Netherlands, it has become necessary to alter the Rates of Duty chargeable on Goods imported and exported on Foreign Bottoms; and whereas it has also appeared to be expedient to reduce, in certain cases, the Duties now levied or retained on Goods imported and exported on British Bottoms; and whereas it will essentially promote the public convenience, to consolidate and simplify the existing Rules (modified as aforesaid) relative to the Duties and Drawbacks to be charged or allowed, on Imports and Exports by Sea, the following Rules have been enacted to be in force from the date of their promulgation.

Revision of existing provisions. *II First.* Such parts of the Rules contained in Regulation IX. 1810, Regulations III. 1811, Regulation XII, 1813, Regulation IV. 1815, Regulations XV, XVI, and XXI, 1817, Regulation V. 1820, and Regulation V. 1823, as have reference to the rate of Duty to be levied, or the Drawback to be allowed, on Goods imported or exported by Sea at Calcutta, or any other Port or Place within the Territories immediately subordinate to the Presidency of Fort William, are hereby rescinded.

Ditto *Second,* Regulation X. 1816, is also hereby rescinded.

Certain provisions to continue rescinded or modified. *Third.* The several Provisions which were rescinded or modified by the Rules above-mentioned shall continue to be respectively rescinded or modified, as before the enactment of this Regulation.

Import by Sea to be charged with duties, specified in *III. First.* Goods imported by Sea into Calcutta, or any other Port or Place belonging to the Presidency of Fort William, on British or on Foreign Bottoms, shall be severally subject to the Duties specified in the Schedule No. I, annexed to this Regulation, with the exceptions therein stated. Provid-

Schedule No. I. annexed to this Regulation.

ed, however, that the Rules contained in Section V. Regulation XXI. 1817. shall still be applicable to Goods, which may be originally imported by Sea on a British Bottom, at any Port in the Territories subject to the British Government in India; and shall afterwards be re-exported to Calcutta, or any Port immediately dependent on this Presidency.

Re-exports to be allowed a drawback, as specified in Schedule No. II.

Second. Goods imported by Sea as aforesaid and charged with an Import Duty under the above Rule, shall, on re-exportation be allowed a Drawback at the several rates, specified in the Schedule No II, annexed to this Regulation: and no Drawback of Import Duty shall be granted, excepting as therein specifically allowed.

Duties chargeable and drawbacks allowed on articles, the produce and manufacture of the country, when exported by sea, to be regulated by Schedule No. III.

Third. Articles, the produce or manufacture of Calcutta, or of the interior of the Country. shall, on Exportation by Sea, be respectively passed Free, or subjected to Duty, or allowed a Drawback, according to the directions contained in the Schedule, No. III, annexed to this Regulation; and the said Schedule, together with those mentioned in the two preceding Clauses, shall be, and be considered, a part of this Regulation.

Rates of Duty chargeable on Goods Imported by Sea into Calcutta, or any Port or Place belonging to the Presidency of Fort William.

Enumeration of Goods.	Imported on a British Bottom	Imported on a Foreign Bottom.
1st Goods, the Produce or Manufacture of the United Kingdom.		
1. Bullion and Coin,	Free	Free
2. Horses,	Free	Free
3. Marine Stores,	Free	2 and half per cent.
4. Metals, wrought & unwrought	Free	2 and half per cent.
5. Opium,	24 rs. a seer of 80 sa. wt.	48 sa. ra. of 80 sa. wt.
6. Precious Stones and Pearls	Free	Free
7. Salt,	{ 3 rs. a mnd. of } { 82 sa. wt. per seer }	6 rs. a mnd. of 82 sa. wt. per seer
8. Spirituous Liquors,	0 per cent.	20 per cent.
9. Tobacco,	{ 4 rs. a mnd. of 80 } { sa. wt. per seer }	8 rs. a mnd. of 80 sa. wt. per seer
10. Wines,	10 per cent.	20 per cent.
11. Woodens,	Free	2 and half per cent.
Articles not included in the above Eleven Items,	2 and half per cent.	5 per cent.
2d Goods, the Produce of Foreign Europe, or of the United States of America		
1. Arrack at a fixed valuation of £30 per Cask of 126 Gallons)	10 per cent.	20 per cent.
2. Bullion and Coin,	Free	Free
3. Horses,	Free	Free
4. Opium,	24 rs. a seer of 80 sa. wt.	48 sa. ra. of 80 sa. wt.
5. Precious Stones and Pearls,	Free	Free
6. Salt,	{ 3 rs. a mnd. of 82 } { sa. wt. per seer }	6 rs. a mnd. of 82 sa. wt. per seer
7. Spirits,	10 per cent.	20 per cent.
8. Tobacco,	{ 4 rs. a mnd. of 80 } { sa. wt. a seer }	8 rs. a mnd. of 80 sa. wt. per seer
9. Wines,	10 per cent.	20 per cent.
Articles not included in the above 9 Items,	5 per cent.	10 per cent.
3d. Goods the Produce or Manufacture of Places, other than the United Kingdom, Foreign Europe, or the United States of America.		
1. All Spices,	10 per cent.	20 per cent.
2. Aloe Wood,	7 and half ditto ..	15 ditto
3. Alah,	7 and half ditto ..	15 ditto
4. Alumi,	10 ditto	20 ditto
5. Ambergia,	7 and half ditto ..	15 ditto
6. Arrack, Batavia,	55 sa. ra. per leagu	110 sa. ra. per leagu
7. Arrack, from Foreign Territories in Asia,	30 sa. ra. per leagu	60 sa. ra. per leagu
8. Arsenic, white, red, or yellow.	10 per cent.	20 per cent.
9. Asa foetida,	10 ditto	20 ditto
10. Awl Root, or Moriinda,	7 and half ditto ..	15 ditto

Enumeration of Goods	Imported on a British Bottom	Imported on a Foreign Bottom.
11 Seeds, Malas or Kizaries,	7 and half per cent	15 per cent.
12 Beet's Nut. (custons,)	7 and half ditto ..	15 ditto
Ditto, (town) ditto,)	5 per cent.	10 ditto
13 Benjamin, or Loban,	7 and half ditto ..	15 ditto
14 Brandy, from Foreign Territories in Asia,	30 ditto	60 ditto
15 Brass wrought & unwrought	10 ditto ..	20 ditto
16 Brimstone, ..	10 ditto ..	20 ditto
17 Broades & Embroidered Good	7 and half ditto ..	15 ditto
18 Buhara, or Myrobalan,	10 ditto ..	20 ditto
19 Buckram, or Sappan Wood,	7 and half ditto ..	15 ditto
20 Bullion and Coin.	Free.	Free
21 Calzeer h Nezallah,	7 and half ditto ..	15 per cent
22 Camphire,	10 ditto ..	20 ditto
23 Canvas,—Excepting Canvas made of sunn or hemp, or other material the growth or manufacture of places subject to the Government of the East India Company, which is exempted from charge of Duty on importation by Sea,	5 ditto	10 ditto
24 Cardamums,	7 and half ditto ..	15 ditto
25 Carriages and Conveyances	7 and half ditto ..	15 ditto
26 Cassia,	10 ditto ..	20 ditto
27 Chunks,	7 and half ditto ..	15 ditto
28 Cherayta,	10 ditto ..	20 ditto
29 China Goods, or Goods from China, not otherwise enumerated in this Table,	7 and half ditto ..	15 ditto
30 Clover,	10 and half ditto ..	20 ditto
31 Cochineal, or Crimdanah,	7 and half ditto ..	15 ditto
32 Coffee,	7 and half ditto ..	15 ditto
33 Coir, the produce of places not subject to the Government of the East India Company in India.	5 ditto	10 ditto
34 Coin and Bullion,	Free	Free
35 Columbo Root,	10 per cent ..	20 ditto
36 Coosum Fool, or Safflower.	7 and half ditto ..	5 ditto
37 Copal or Kahroba	10 ditto	20 ditto
38 Copper, wrought & unwrought	10 ditto	20 ditto
39 Coral,	10 ditto	20 ditto
40 Cordage,—excepting Cordage made of sunn, hemp or other material, the produce of places subject to the Government of the East India Company, which shall be exempt from the charge of Duty on importation by Sea, ..	5 ditto	10 ditto
41 Crimdanah, or Cochineal,	7 and half ditto ..	15 ditto
42 Dye Flower,	Ditto ditto	15 ditto

Enumeration of Goods,	Imported on a British Bottom.	Imported on a Foreign Bottom.
43 Elephant's Teeth, ..	7 and half per cent	15 per cent
44 Embroidered Goods & Brocades	10 ditto	15 ditto
45 Frankincense, or Gundibaroza	10 ditto	15 ditto
46 Galbanum, ..	10 ditto	20 ditto
47 Galungell, ..	7 and half per cent	15 ditto
48 Ghee, (customs.) ..	5 ditto	10 ditto
Ditto, (town duty) ..	10 ditto	20 ditto
49 Gin, from Foreign Territory, in Asia	10 per cent	60 ditto
50 Goupee Muttie, or yellow Ochre	10 ditto	20 ditto
51 Goomootoo, Sunn and Hemp, ..	Free	Free
52 Gum Arabic, ..	10 per cent	20 per cent
53 Gundibaroza, or Frankincense	7 and half ditto	15 ditto
54 Hemp, Sunn or Goomootoo, ..	Free	Free
55 Hurrah, or Myrobalan, ..	10 per cent	10 per cent
56 Horses, ..	Free	Free
57 Harsinghar Flower, ..	7 and half per cent	5 per cent
58 Hurtall, Orpiment, or yellow Arsenic	10 ditto	10 ditto
59 Iron, wrought or unwrought, ..	10 ditto	10 ditto
60 Ivory, ..	7 and half ditto	15 ditto
61 Jattamunssee, or Spikenard, ..	10 ditto	10 ditto
62 Kudimun, .. [shot	7 and half ditto	15 ditto
63 Lead, pig, sheet, melted, & snu	10 per cent	20 ditto
64 Lard, ..	7 and half ditto	15 ditto
65 Loban, or Benjamin, ..	7 and half ditto	15 ditto
66 Mace, ..	10 per cent	20 ditto
67 Madder, or Munjeet, ..	7 and half ditto	15 ditto
68 Mahogany, and all other sorts of wood used in cabinet work, ..	7 and half ditto	15 ditto
69 Mastick, ..	10 ditto	20 ditto
70 Minum or Red Lead, ..	10 ditto	20 ditto
71 Munda, or Awl Root, ..	7 and half ditto	15 ditto
72 Munjeet or Madder, ..	7 and half ditto	15 ditto
73 Musk, ..	7 and half ditto	15 ditto
74 Myrobalans, viz. Bahera, Hurrah and Owula, ..	10 ditto	20 ditto
75 Myrrh, ..	10 ditto	20 ditto
76 Nutmegs, ..	10 ditto	20 ditto
77 Oil, Vegetable or Animal, (customs.) ..	7 and half ditto	15 ditto
Ditto ditto, (Town duty) ..	5 ditto	10 ditto
78 Oil Seeds, (customs.) ..	7 and half ditto	15 ditto
Ditto, (Town duty) ..	5 ditto	10 ditto
79 Oils, perfumed or essential, or Otter and Fooley, Teyll, ..	7 and half ditto	15 ditto
80 Opium, Foreign, ..	{ 24rs per seer or } { 80 Cal. sa. wt. }	48 rs. per seer of 80 Cal. sa. wt.
81 Orpiment, yellow Arsenic or Hurtall, ..	10 per cent	20 per cent
82 Otter, or Essential Oils, ..	7 and half ditto	15 ditto
83 Owula, or Myrobalan, ..	10 ditto	20 ditto
84 Pepper, black and white, ..	10 ditto	20 ditto

Enumeration of Goods.	Import on a British Bottom	Import on a Foreign Bottom.
85 Piece Goods—Cotton Silk & partly Cotton and partly Silk the Manufacture of the Honorable Company's Territories in India	2 and half per cent	5 per cent
86 Ditto ditto ditto, when not the Manufacture of the Hon'ble Company's Territories in India	7 and half per cent	15 ditto
87 Pimento, or All Spice,	10 ditto	20 ditto
88 Pipe Staves,	7 and half ditto	15 ditto
89 Precious Stones and Pearls, ..	Free	Free
90 Prussian Blue,	10 per cent.	20 per cent
91 Putcha Pant,	7 and half ditto	15 ditto
92 Quick Silver,	10 ditto	20 ditto
93 Rattans,	7 and half ditto	15 ditto
94 Red Sandal Wood,	7 and half ditto	15 ditto
95 Red Lead, or Minum,	10 ditto	20 ditto
96 Rise Water,	7 and half ditto	15 ditto
97 Rum, from Foreign Territories in Asia,	10 ditto	20 ditto
98 Saffron, ..	10 ditto	20 ditto
99 Safflower, or Coosom Fool, ..	7 and half ditto	15 ditto
100 Sago,	7 and half ditto	15 ditto
101 Salt Foreign,	{ 3 is per md of } { 82 s. wt. per cwt. }	6 is. per md. of 82 s. wt. per cwt.
102 Sandalwood, red, white or yellow	7 and half per cent	15 per cent
103 Sappan, or Buckinn wood, ..	7 and half ditto	15 ditto
104 Senna, ..	10 ditto	20 ditto
105 Soonamoukey Leaf,	10 ditto	20 ditto
106 Spikenard, or Juttamunsee, ..	10 ditto	20 ditto
107 Spirituous Liquor, not otherwise described in this Table,	10 ditto	20 ditto
108 Steel, wrought and unwrought.	10 ditto	20 ditto
109 Storax, ..	10 ditto	20 ditto
110 Stones, (precious) and Pearls	Free	Free
111 Sugar, wet or dry, including Jaggy and Molasses, (customs,) ..	5 per cent.	10 per cent
Ditto ditto (town duty)	5 ditto	10 ditto
112 Sulphur, or Brimstone, ..	10 ditto	20 ditto
113 Sunn, Hemp and Goomootoo, ..	Free	Free
114 Tape, ..	7 and half ditto	15 per cent
115 Tairepaut, or Malabathrum Leaf	10 ditto	20 ditto
116 Tea, ..	10 ditto	20 ditto
117 Teak Timber,	Free	Free
118 Thread, ..	7 and half per cent	15 per cent
119 Tin and Tin Ware, ..	10 ditto	20 ditto
120 Tobacco (customs,) ..	{ 4 s. per md of 80 } { s. wt. per cwt. }	8 s. per md. of 80 s. wt. per cwt.
Ditto, (town duty) ..	10 per cent	20 per cent

Enumeration of Goods.	Imported on a British Bottom	Imported on a Foreign Bottom.
121 Toona Flower, ..	7 and half per cent	15 per cent
122 Tagger Wood, ..	7 and half ditto.	15 ditto
123 Turmeric, (customs,) ..	5 ditto ..	10 ditto
Ditto, (town duty,) ..	5 ditto ..	10 ditto
124 Tutenague, ..	10 ditto ..	20 ditto
125 Ugger, or Aloe Wood, ..	7 and half ditto..	15 ditto
126 Vermillion, ..	10 ditto ..	20 ditto
127 Verdigrise, ..	10 ditto ..	20 ditto
128 Wax and Wax Candles ..	10 ditto ..	20 ditto
129 Wines and Spirits not otherwise provided for. .. }	10 ditto ..	20 ditto
130 Wood, of all sorts used in Cabin work, .. }	7 and half ditto..	15 ditto
131 Yellow Ochre, or Goope Matter ..	10 ditto ..	20 ditto
132 Articles not enumerated above, ..	5 ditto ..	10 ditto

SCHEDULE No. II.

DRAWBACK ALLOWED ON RE-EXPORTS.

[illegible]

IMPORTS ON A BRITISH BOTTOM.

IMPORTS ON A FOREIGN BOTTOM.

If re-exported to Europe or the United States of America.	On a British Bottom.	On a Foreign Bottom.	If re-exported to Europe, or the United States of America.		If re-exported to Europe, or the United States of America.		If re-exported to Europe, or the United States of America.		If re-exported to Europe, or the United States of America.	
			On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
1	2d. Articles, the produce or Manufacture of Foreign Europe, or the United States of America,	1	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.
2	Attack, at a fixed valuation of £30 per cask of 126 Gallons,	2	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
3	Bullion and Coin.....	3	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
4	Horses,	4	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
5	Opium,	5	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
6	Precious Stones and Pearls,	6	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
7	Salt,	7	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
8	Spirits,	8	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.
9	Tobacco,	9	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.
	Wines,		1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.
	Articles not included in the above 9 Items,		1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.	1 half of Import duty.	3d of Import duty.

2d. Articles, the produce or Manufacture of Foreign Europe, or the United States of America,

- 1 Attack, at a fixed valuation of £30 per cask of 126 Gallons,
- 2 Bullion and Coin.....
- 3 Horses,
- 4 Opium,
- 5 Precious Stones and Pearls,
- 6 Salt,
- 7 Spirits,
- 8 Tobacco,
- 9 Wines,
- Articles not included in the above 9 Items,

IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.	
If re exported to Europe or the United States of America.		If re exported to Europe, or the United States of America.	
(On a British Bottom.)		(On a Foreign Bottom.)	
Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.
1 All Spice,.....	1 All Spice,.....	1 All Spice,.....	1 All Spice,.....
2 Aloe Wood,	2 Aloe Wood,	2 Aloe Wood,	2 Aloe Wood,
3 Ash,	3 Ash,	3 Ash,	3 Ash,
4 Alum,	4 Alum,	4 Alum,	4 Alum,
5 Ambergris,	5 Ambergris,	5 Ambergris,	5 Ambergris,
6 Arrack, Batavia,	6 Arrack, Batavia,	6 Arrack, Batavia,	6 Arrack, Batavia,
7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,
8 Atsenuck, White,	8 Atsenuck, White,	8 Atsenuck, White,	8 Atsenuck, White,
9 Asafoetida,	9 Asafoetida,	9 Asafoetida,	9 Asafoetida,
10 Awl Root or Mondinda,	10 Awl Root or Mondinda,	10 Awl Root or Mondinda,	10 Awl Root or Mondinda,
11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,
12 Beeswax (Custom).	12 Beeswax (Custom).	12 Beeswax (Custom).	12 Beeswax (Custom).
13 Benjamin, or Loban,	13 Benjamin, or Loban,	13 Benjamin, or Loban,	13 Benjamin, or Loban,

IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.	
If re exported to Europe or the United States of America.		If re exported to Europe, or the United States of America.	
(On a British Bottom.)		(On a Foreign Bottom.)	
Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.	Articles the produce or Manufacture of places other than Europe, or the United States of America.
1 All Spice,.....	1 All Spice,.....	1 All Spice,.....	1 All Spice,.....
2 Aloe Wood,	2 Aloe Wood,	2 Aloe Wood,	2 Aloe Wood,
3 Ash,	3 Ash,	3 Ash,	3 Ash,
4 Alum,	4 Alum,	4 Alum,	4 Alum,
5 Ambergris,	5 Ambergris,	5 Ambergris,	5 Ambergris,
6 Arrack, Batavia,	6 Arrack, Batavia,	6 Arrack, Batavia,	6 Arrack, Batavia,
7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,	7 Arrack Manufacture of other Foreign Countries in Asia,
8 Atsenuck, White,	8 Atsenuck, White,	8 Atsenuck, White,	8 Atsenuck, White,
9 Asafoetida,	9 Asafoetida,	9 Asafoetida,	9 Asafoetida,
10 Awl Root or Mondinda,	10 Awl Root or Mondinda,	10 Awl Root or Mondinda,	10 Awl Root or Mondinda,
11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,	11 Beans Malas and Rizaria,
12 Beeswax (Custom).	12 Beeswax (Custom).	12 Beeswax (Custom).	12 Beeswax (Custom).
13 Benjamin, or Loban,	13 Benjamin, or Loban,	13 Benjamin, or Loban,	13 Benjamin, or Loban,

IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.			
If re-exported to Europe, or the United States of America.		If re-exported to Europe, or the United States of America.			
On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
14 Brandy, Manufacture of Foreign Territories in Asia	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty
15 Brass and Brass Ware	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
16 Bismuth	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
17 Biscuits and Em-broidered Goods.	$\frac{1}{2}$ th ditto	Ditto ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
18 Bhoira, or Myobolan.	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
19 Broom or Sappa Wood	$\frac{1}{2}$ th ditto	Ditto ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
20 Bulion and Coin	Nil	Nil	Nil	Nil	Nil
21 Calzeerah or Nigeli.	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty
22 Camphue.	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
23 Canvas.	$\frac{1}{2}$ th ditto	Ditto ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
24 Card-mons.	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
25 Carriages and Carvevances.	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
26 Cassia.	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
27 Chunks.	$\frac{1}{2}$ th ditto	Ditto ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto
28 Cheayah.	$\frac{1}{2}$ th ditto	1 half ditto	Ditto ditto	$\frac{1}{2}$ th ditto	Ditto ditto

[illegible]

IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.			
If re exported to Europe, or the United States of America.		If re exported to Europe, or the United States of America.		If re exported to Europe, or the United States of America.	
On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
58 Haul, or Yellow Arsenic, or Orpiment, Indigo, the produce of the British Territories in India on a fixed valuation of 100 Rs. per Factory maund	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
59 Indigo, other than the produce of the British Territories in India on a fixed valuation of 100 Rs. per Factory maund	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
60 Iron, wrought and unwrought	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
61 Ivory	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
62 Jutta Munsee or Soikewaid	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
63 Kullijun	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty
64 Lead, Pig. Sheet. Milled, and small Shot ..	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty	1 half of Import duty

	IMPORTS ON A BRITISH BOTTOM				IMPORTS ON A FOREIGN BOTTOM			
	<i>If re-exported to Europe, or the United States of America.</i>		<i>If re-exported to places other than Europe, or the United States of America.</i>		<i>If re-exported to Europe, or the United States of America.</i>		<i>If re-exported to places other than Europe, or the United States of America.</i>	
	<i>On a British Bottom</i>	<i>On a Foreign Bottom</i>	<i>On a British Bottom</i>	<i>On a Foreign Bottom</i>	<i>On a British Bottom</i>	<i>On a Foreign Bottom</i>	<i>On a British Bottom</i>	<i>On a Foreign Bottom</i>
Oil, &c. (Town Duty),	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty
Oil Seeds (Customs),	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty
Ditto (Town Duty),	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty
Oil, refined and essential or Ottar, and Foele Teyl,	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty	3d of Import duty
Opium, Foreign,	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
O-piment or Y-flow Arsenic or Hursaul,	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty	3th of Im-port duty
Otar or Essential Oils	3d ditto	3d ditto	3d ditto	3d ditto	3d ditto	3d ditto	3d ditto	3d ditto
Omba or Myrobolan,	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto
Pepper, black and white,	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto	3th ditto
Piece Goods, Cotton, Silk, and mixed with cotton and Silk the Manufacture of the Company's Territories,	Nil	Nil	Nil	Nil	3d ditto..	3d ditto ..	3d ditto ..	3d ditto

[illegible]

IMPORTS ON A BRITISH BOTTOM.

IMPORTS ON A FOREIGN BOTTOM.

		If re-exported to Europe, or the United States of America.		If re-exported to places other than Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
114	Sudbur or stone.	1/4 of Import duty	2/3 of Import duty	1/4 of Import duty	2/3 of Import duty
115	Sunn, Hemp and Goomotee,	Nil	Nil	Nil	Nil
116	Tape,	1/4 of Import duty	2/3 of Import duty	1/4 of Import duty	2/3 of Import duty
117	Taizpant or Ma'a-baturam Leaf ..	1/4 ditto	Ditto ditto	1/4 ditto	Ditto ditto
118	Tea,	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
119	Teak Timber,	Nil	Nil	Nil	Nil
120	Thread,	1/4 of Import duty	2/3 of Import duty	1/4 of Import duty	2/3 of Import duty
121	Tin and Tin Ware,	1/4 ditto	Ditto ditto	1/4 ditto	Ditto ditto
122	Tobacco, (Cus-toms),	Whole amt. of duty	2/3 of Import duty	Whole amt. of duty	2/3 of Import duty
	Ditto (Town Duty.)	Ditto	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty
123	Toond Flower, ..	2/3 of Import duty	2/3 of Import duty	2/3 of Import duty	2/3 of Import duty
124	Tu ger Wood,	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
125	Thame ie. (Cus-toms), ..	Ditto ditto	Ditto ditto	Ditto ditto	Ditto ditto
	Ditto, (Town Duty,)	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty	Whole amt. of duty

SCHEDULE NO. III.

Rates of Duty Chargeable, and Drawback allowed on Articles, the Produce and Manufacture of the Country, Exported by Sea from Calcutta or any other Port or Place belonging to the Presidency of Fort William.

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places either than those in Europe or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
7 half per cent	Ajwain or Jowain	Nil	2 3d of transit duty.....	Nil	2 3d per cent
2 half ditto	All Spice or Pimento,.....	Nil	Nil	2 3d per cent	7 1d ditto ..
5 ditto	Alkali,	Nil	1 half of transit duty	Nil	5 ditto
7 half ditto	Aloe Wood or Uggur,.....	Nil	2 3d of Transit duty.....	Nil	2 3d ditto ..
10 ditto ..	Alum, ..	Nil	4th of Transit duty ..	Nil	10 ditto ..
7 half ditto	Ambergrease,	Nil	2 3d of transit duty.....	Nil	7 1d ditto ..
2 3d ditto...	Ambergrease, from Nebul, }	Nil	Nil	2 3d per cent.	Ditto ditto
2 3d ditto ..	Anise or Moxie or Saff,	Nil	2 3d of transit duty	Nil	2 3d ditto ..
30 ditto ..	Arsenic white, red or yellow, }	Nil	4th of Transit duty ..	Nil	10 ditto ..

Rate of Inland or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
10 per cent.	Asafœtida,	Nil	$\frac{1}{2}$ of Transi- sit duty	Nil	10 per cent.
7-half ditto	Alb.	Nil	2 3d ditto	Nil	$\frac{1}{2}$ ditto
Ditto ditto	Awilator Morinda	Nil	Ditto ditto	Nil	Ditto Ditto
Ditto ditto	Beetle nut (cuscum.)	Nil	Ditto ditto	Nil	$\frac{1}{2}$ ditto
5 ditto	Ditto (Town duty)	Nil	Whole amt. of Town duty	Whole amt. of Town duty	Whole amt. of Town duty
7-half ditto	Benjamin or Loban	Nil	2 3d of transi- sit duty	Nil	7½ per cent.
3-half ditto	Do do from Nepau	Nil	Nil	2½ per cent.	Ditto ditto
Nil	Beads, Malas, or Rozaries,	Nil	Nil	Nil	Nil
5 ditto	Blankets & Looey	Nil	1½ of Transi- sit duty	Nil	5 per cent.
3-half ditto	Do do from Nepau	Nil	Nil	2½ per cent.	7-half ditto
Nil	Bombax or pro- duce of the Se- miliree	Nil	Nil	Nil	Nil
5 ditto	Boots, Shoes and Slippers,	Nil	1½ of Transi- sit duty	Nil	5 per cent.
5 ditto	Borax & Pines,	Nil	Ditto ditto	Nil	5 ditto

Rate of Inland or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
2½ per cent	Ditto ditto from Nepal,	Nil	Nil	Nil	Nil
10 ditto ..	Brass, unwrought	Nil	Nil	Nil	Nil
2½ ditto ..	Base, wrought or unwrought from Nepal,	Nil	Nil	Nil	Nil
Ditto ditto	Brims one, or Sol	Nil	Nil	Nil	Nil
7½ ditto ..	Brims one, or Sol	Nil	Nil	Nil	Nil
2½ ditto ..	Brims one, or Sol	Nil	Nil	Nil	Nil
7½ ditto ..	Brims one, or Sol	Nil	Nil	Nil	Nil
7½ ditto ..	Brims one, or Sol	Nil	Nil	Nil	Nil
7½ ditto ..	Brims one, or Sol	Nil	Nil	Nil	Nil
Nil	Brims one, or Sol	Nil	Nil	Nil	Nil
Nil	Brims one, or Sol	Nil	Nil	Nil	Nil

Rate of Inland or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent.	Gauze and other Nettings.....	Nil	2-3d of trans duty	Nil	2½ per cent.
7-half ditto	Camphire,.....	Nil	2-3d ditto..	Nil	Ditto ditto
	Canvas, Cordage, Coir, Hemp, Sunn or other materials of Country grown for the manufacture of Canvas or Cordage,.....	Nil	Nil	Nil	Nil
7½ per cent.	Cardamoms,.....	Nil	2-3d of trans duty	Nil	2½ per cent.
7½ ditto	Carrots and Settlings,.....	Nil	Ditto ditto	Nil	7½ per cent.
Nil	Carriages, Bugles, and Packeters,.....	Nil	Nil	Nil	Nil
2-half ditto	Cassia from Nepal,.....	Nil	½ per cent	2-half per cent.	7½ per cent.
7-half ditto	Shaks or Sanaks, ..	Nil	2-3d of trans duty	Nil	Ditto ditto

Rate of Inland or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged	Drawback to be allowed.	Rate of duty to be charged	Drawback to be allowed.
7½ per cent	Cheyraiah,	Nil	½d of transit duty ..	Nil	½d of Trans sit duty ..
5 ditto	Chewries,	Nil	½ ditto	Nil	5 ditto ..
2½ ditto	Do from Nepal, ..	Nil	Nil ..	2½ per cent	5 ditto ..
7½ ditto	Chucra y Wood,	Nil	½d of transit duty ..	Nil	Ditto ditto
10 ditto	Chunam,	Nil	½ ditto ..	Nil	10 ditto ..
5 ditto	Chutahs and Patties,	Nil	½ ditto	Nil	5 ditto ..
7½ ditto	Civet,	Nil	½d ditto ..	Nil	7½ ditto ..
2½ per cent	Do. from Nema, ..	Nil	Nil ..	Nil	Ditto ditto
Ditto do	Chores from Nepal, ..	Nil	2½ per cent, Ditto do ..	2½ per cent	Ditto ditto
7½ ditto	Cochineal or Crimandah, ..	Nil	½d of transit duty ..	Nil	7½ ditto ..
5 ditto	Coroanits with bark, ..	Nil	½d ditto ..	Nil	5 ditto ..
7½ ditto	Columbo Root,	Nil	½d ditto ..	Nil	7½ ditto ..
7½ ditto	Cassoon Fool or Safflower,	Nil	½d ditto ..	Nil	Ditto ditto

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent.	Copal or Kahrobar	Nil ..	¾ of Trans- sit duty	Nil ..	¾ of Trans- sit duty
10 ditto ..	Copper, unwrought	Nil ..	¾ of ditto ..	Nil ..	¾ of ditto ..
2½ ditto ..	Copper from Nepaul, wrought or unwrought,	Nil ..	2½ per cent.	Nil ..	2½ per cent.
10 ditto ..	Coral, ..	Nil ..	¾ of Trans- sit duty	Nil ..	¾ of Trans- sit duty
7½ ditto ..	Coriander or Dhunna	Nil ..	¾ of ditto ..	Nil ..	¾ of ditto ..
12 As. per md. of 96 Calcutta Saw to ..	Cotton Wool, in its cleaned state	Nil ..	Whole amt. of Trans- sit duty	Nil ..	12 As. per md. of 96 sa. w. or 5 per Ct.
5 per cent.	Cotton Wood, in its uncased state or in the pod,	Nil ..	Ditto ditto	Nil ..	1 As. per m of 96 sa. w. or 5 per Ct.
7½ ditto ..	Cotton Yarn,	Nil ..	¾ of Trans- sit duty	Nil ..	7½ half ditto
5 ditto ..	Cow Tails,	Nil ..	1-half ditto	Nil ..	5 ditto
7½ ditto ..	De. from Nepal,	Nil ..	2½ per cent.	Nil ..	7½ half ditto

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged	Drawback to be Allowed	Rate of duty to be charged	Drawback to be Allowed
7 and half per cent	Groundnut Oil.	Nil ..	$\frac{1}{4}$ of Trans- sit duty	Nil ..	$\frac{1}{4}$ of Trans- sit duty
7-half ditto	Cumin or Jeerah.	Nil ..	$\frac{1}{4}$ of ditto	Nil ..	Ditto ditto
5 ditto	Dammer or Rosin.	Nil ..	1-half ditto	Nil ..	Nil ..
2-half ditto	Dye Flower,	Nil ..	$\frac{1}{2}$ of ditto	Nil ..	$\frac{1}{4}$ of Trans- sit duty
Ditto ditto	Dunnial or Confander,	Nil ..	Ditto ditto	Nil ..	Ditto ditto
Ditto ditto	Dry Ginger,	Nil ..	Ditto ditto	Nil ..	Ditto ditto
Ditto ditto	Elephant's Teeth, Embroidered	Nil ..	Ditto ditto	Nil ..	Ditto ditto
Ditto ditto	Goats and Broadas,	Nil ..	Ditto ditto	Nil ..	Ditto ditto
2-half ditto	Ditto ditto from Nepal or Oude.	Nil ..	Nil ..	Nil ..	Ditto ditto
7-half ditto	Footeyl Teyl or Perfumed Oils, ..	Nil ..	$\frac{1}{4}$ of Trans- sit duty	Nil ..	Ditto ditto
Ditto ditto	Ditto ditto from Nepal,	Nil ..	Nil ..	Nil ..	Ditto ditto

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent.	Frankincense or Gondeberza,	Nil ..	¾d of Trans. sit duty	Nil	¾d of Trans. sit duty
2½ ditto ..	Ditto ditto from Nepal,	Nil ..	Nil ..	2½ per cent.	Nil
7½ ditto ..	Frings Tape, & Thread,	Nil ..	¾d of Trans. sit duty	Nil ..	Ditto ditto
2½ ditto ..	Ditto ditto from Nepal or Oude,	Nil ..	Nil ..	2½ per cent.	Ditto ditto
5 ditto ..	Furs,	Nil ..	¾d of Trans. sit duty	Nil ..	5 ditto ..
2½ ditto ..	Ditto ditto from Nepal,	Nil ..	Nil ..	2½ per cent.	7½ ditto ..
7½ ditto ..	Galbannum,	Nil ..	¾d of Trans. sit duty	Nil ..	¾d of Trans. sit duty
10 per Cent. Town duty	Ghes,	Nil ..	¾d of Town duty	Nil ..	Nil ..
5 per cent.	Gold and Silver Tassels, Lace and Thread, Goopee Mut tee or Yellow Ochre,	Nil ..	¾d of Trans. sit duty	Nil ..	5 per cent.
10 ditto ..		Nil ..	¾d of Trans. sit duty	Nil ..	10 ditto ..

If Exported to the United Kingdom Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
On a British Bottom.		On a Foreign Bottom.	
Rate of duty to be charged	Drawback to be allowed.	Rate of duty to be charged	Drawback to be allowed.
Nil	Nil	Nil	Nil
7½ per cent	Nil	2½ per cent	Nil
5 ditto	Nil	5 ditto	Nil
7½ ditto	Nil	7½ ditto	Nil
2½ ditto	Nil	Ditto	Nil
5 ditto	Nil	5 ditto	Nil
7½ ditto	Nil	7½ ditto	Nil
Ditto	Nil	2½ ditto	Nil
Ditto	Nil	10 ditto	Nil

Rate of Import or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
10 per cent.	Jartool Timber, Red or White, {	Nil	$\frac{1}{2}$ of Trans- sit duty	Nil	10 per cent.
7-half ditto	Jeerah or Commiu, {	Nil	$\frac{3}{4}$ of ditto	Nil	$\frac{2}{3}$ ditto
5 ditto	Indigo, on a fixed valuation of 100 Rs. per Factory {	Nil	Nil	Nil	5 ditto
	Mani,	Nil	$\frac{1}{2}$ of Trans- sit duty	Nil	$\frac{1}{2}$ ditto
Ditto ditto	Do from Nepal, {	Nil	Nil	Nil	$\frac{7}{8}$ ditto
10 ditto	Indian Red, or {	Nil	$\frac{1}{2}$ of Trans- sit duty	Nil	10 ditto
7½ ditto	Ranga Muttee, {	Nil	$\frac{3}{4}$ of ditto	Nil	$\frac{2}{3}$ ditto
10 ditto	Jowain or Ajwain, {	Nil	$\frac{1}{2}$ of ditto	Nil	10 ditto
2-half ditto	Iron, and Manu- {	Nil	2½ per cent	Nil	7½ ditto
7½ ditto	factured Iron, {	Nil	$\frac{3}{4}$ of Trans- sit duty	Nil	$\frac{2}{3}$ ditto
Ditto ditto	Nepal, {	Nil	Ditto ditto	Nil	7½ ditto
Ditto ditto	Spikenard, .. {	Nil	Ditto ditto	Nil	$\frac{1}{2}$ ditto
Ditto ditto	Ivory,	Nil	Ditto ditto	Nil	$\frac{1}{2}$ ditto
Ditto ditto	Kalroba or Copeul, {	Nil	Ditto ditto	Nil	$\frac{1}{2}$ ditto

Rate of Inland or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.				If Exported to places other than those in Europe, or the United States of America.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent.	Keorah Water, ..	Nil	¾d of Tran- sit duty	Nil	¾d of Tran- sit duty	Nil ..	Nil ..	2½ per cent.	Nil
2½ ditto ..	Ditto from Nepal, ..	Nil ...	Nil	2½ per cent.	Nil	2½ per cent.	Nil ..	Ditto ditto	Nil
5 ditto	Kutch,	Nil ...	1½ ditto	Nil	Nil	Nil ..	Nil ..	5 ditto	Nil
	Lack, Stick Shell								
Ditto ditto	Cake & Seed, { or Joooy, ..	Nil	1½ ditto....	Nil	Nil	Nil ..	¾ l of Tran sit duty	Nil ..	Nil
	Lace, Gold and { Silver, ..								
Ditto ditto	Leather, ..	Nil	Ditto ditto	Nil	Nil	Nil ..	Nil ..	5 per cent	Nil
Ditto ditto	Lead, ..	Nil	¾d ditto ..	Nil	¾d of Tran- sit duty	Nil ..	Nil ..	5 ditto	Nil
Ditto ditto	Lobau or Benja { name, ..	Nil ..	¾d ditto ..	Nil	Ditto ditto	Nil ..	Nil ..	7½ ditto ..	Nil
2½ ditto ..	Ditto Ditto from { Neyal,	Nil	Nil	2½ per cent.	Nil ..	2½ per cent	Nil ..	7½ ditto ..	Nil
7½ ditto ..	Long Pepper & { its Root, called	Nil	¾d of Tran- sit duty,	Nil	¾d of Tran sit duty	Nil ..	¾d of Tran sit duty	¾ ditto ..	Nil
	Pilamooi, ..								
5 ditto ..	Looney, and { Blankets,	Nil	1½ ditto ..	Nil	Nil	Nil ..	Nil ..	5 ditto ..	Nil

Rate of Inland or Transit duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.			If Exported to places other than those in Europe, or the United States of America.		
		On a British Bottom.	On a Foreign Bottom.	Rate of duty to be charged	On a British Bottom.	On a Foreign Bottom.	Rate of duty to be charged
2½ per cent	Looseys and Blankets, from Nepal,	Nil ..	Nil	2½ per cent.	Nil ...	5½ per cent	Nil
Ditto ditto	Mace from Nepal,	Nil ..	Nil	Ditto ditto	Nil	Ditto ditto	Nil
7½ ditto ..	Madder or Madder-jet,	Nil	Nil ..	Nil ..	½ of Transit duty	2-half ditto	Nil
Ditto ditto	Mustick,	Nil	Nil	Nil ..	Ditto ditto	Ditto ditto	Nil
2 Rs. each	Matchlocks, to be exported only in the mode directed by Section 85 of Regulation IX. of 1810 ..	Nil ..	Nil ..	Nil ..	Nil ..	2 Rs. each.	Nil
2½ per cent.	Malaharam Leaf or Taize paul, from Nepal,	Nil	Nil	2½ per cent.	Nil ..	7½ per cent.	Nil
10 ditto ..	Minnun or Sind deer, ..	Nil ..	Nil ..	Nil ..	Nil ..	10 ditto....	Nil

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.			If Exported to places other than these in Europe or the United States of America.		
		On a British Bottom.		On a Foreign Bottom.	On a British Bottom.		On a Foreign Bottom.
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Rate of duty to be charged.	Drawback to be allowed.	Drawback to be allowed.
2-half per cent.	Morinda or Amla Root,	Nil	3d of Trans-act duty.	Nil	3d of Trans-act duty ..	2-half per cent.	Nil
7-half ditto.	Mowrie, Anise or Saff,	Nil	Ditto ditto	Nil	Ditto ditto	Ditto ditto.	Nil
7-half ditto	Muskeet or Mad-der,	Nil	Ditto ditto	Nil	Ditto ditto	Ditto ditto	Nil
7-half ditto	Musk,	Nil	Ditto ditto	Nil	Nil	7-half ditto	Nil
2-half ditto	Ditto, from Nepaul,	Nil	Nil	2-half per cent.	Nil	7-half ditto	Nil
7-half ditto	Myrobolans or Buhara, Hurrah, and Owan-law,	Nil	3d of Trans-act duty ..	Nil	3d of Trans-act duty	2-half ditto	Nil
7-half ditto	Myrrh,	Nil	Ditto ditto	Nil	3d ditto	Ditto ditto	Nil
5 ditto ..	Natron or Sujjee Muttee, ..	Nil	1-half ditto	Nil	Nil	5 ditto	Nil
7-half ditto	Nigella or Callic-zeenah,	Nil	3d ditto ..	Nil	3d of Trans-act duty	2-half ditto	Nil
5 ditto ..	Nuba-Sudder or Sal Amoniac, ..	Nil	1-half ditto	Nil	Nil	5 ditto	Nil
3-half ditto	Nutmegs from Nepaul,	Nil	Nil	2-half per cent.	Nil	7-half ditto	Nil

NAMES OF ARTICLES.	If Exported to the United Kingdom. Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
	Rate of Duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
Oil Seeds, Cus- (uns).....	Nil	3d of Transi duty	Nil	7½ per cent.
Ditto Town duty.	Nil	Whole amt. of Town duty	Nil	Whole amt. of Town duty
Oils, Vegetable or Animal Customs,.....	Nil	3d of Transi duty	Nil	Nil
Ditto Ditto Town Duty,	Nil	Whole amt. of Town duty	Nil	Whole amt. of Town duty
Oils Perfumed or Essential	Nil	3d of Transi duty	Nil	Nil
Ditto Ditto from Nepaul,	Nil	Nil	Nil	Nil
Opium, Purchas- ed at the Go- vernment Sales (Orpiment or Yellow Arse- nic, or Hur- tau),.....	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil
10-per cent	Nil	Nil	Nil	10 per cent.

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America			If Exported to places other than those in Europe, or the United States of America		
		On a British Bottom	On a Foreign Bottom.	Rate of duty to be charged, to be allowed.	On a British Bottom.	On a Foreign Bottom.	Drawback to be allowed.
7-lbs. per cwt.	Other or Essential Oils,.....	Nil	Nil	3d of Trans- sit duty	Nil	7½ per cent.	Nil
2-half ditto	Do. do. from Nevanl	Nil	Nil	Nil	Nil	½ ditto	Nil
7-half ditto	Owola or Myro- bolans,.....	Nil	Nil	3d of Trans- sit duty	Nil	½ ditto	Nil
5 ditto	Paper Bengal,.....	Nil	Nil	1-half ditto	Nil	½ ditto	Nil
Nil	Palankams, Car- riages & Bug- gies,	Nil	Nil	Nil	Nil	Nil	Nil
Nil	Pearls and Pe- cious Stones, }	Nil	Nil	Nil	Nil	Nil	Nil
10 per cent	Peonies,	Nil	Nil	½ ditto ..	Nil	10 per cent.	Nil
10 ditto ..	Pepper, Black, and White, ..	Nil	Nil	Transit dut	Nil	0 ditto ..	Nil
	Piece Goods, Cotton, the	Nil	Nil	1-half ditto	Nil	Nil	Nil
2 half ditto	manufacture of Company's Territories,...	Nil	Nil	Nil	Nil	Nil	Nil
2 half ditto	Piece Goods, Cottons from Ne- paul or Oude,...	Nil	Nil	2½ per cent	Nil	2½ per cent	Nil

Rate of Inland or Transit duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.				If Exported to places other than those in Europe or the United States of America.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Duty back to be allowed.	Rate of duty to be charged.	Duty back to be allowed.	Rate of duty to be charged.	Duty back to be allowed.	Rate of duty to be charged.	Duty back to be allowed.
2½ per cent	Gold, Silver, or Paddy, Silk and paddy, Cotton, Pimento, or All Spice, from Nepal, Pipe Staves, Palamoor or Long Pepper Root, Pussan Bani, Precious Stones and Pearls, Poucha Pant Ditto from Nepal, Puttees & Chutabs, Runca Muttee or Indian Red,	Nil	Nil	2½ per cent	Nil	2½ per cent	Nil	7½ per cent	Nil
Ditto ditto		Nil	Nil	ditto.....	Nil	ditto.....	Nil	ditto.....	Nil
Ditto ditto		Nil	3d of Transit duty	Nil	½ of Transit duty	Nil	Nil	ditto.....	Nil
Ditto ditto		Nil	Ditto ditto	Nil	Ditto ditto	Nil	Nil	½ of Transit duty	Nil
10 ditto		Nil	½ of Transit duty	Nil	Ditto ditto	Nil	Nil	10 ditto ..	Nil
Nil		Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
7½ per cent		Nil	3d of Transit duty	Nil	½ of Transit duty	Nil	Nil	7½ per cent.	Nil
2-half ditto		Nil	Nil	2½ per cent.	Nil	2½ per cent.	Nil	ditto ..	Nil
5 ditto		Nil	½ of Transit duty	Nil	Nil	Nil	Nil	5 ditto	Nil
10 ditto		Nil	½ of Transit duty	Nil	½ of Transit duty	Nil	Nil	10 ditto ..	Nil

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be allowed.	Rate of duty to be charged.	Rate of duty to be allowed.	Rate of duty to be charged.
7-half per cent.	Raw Silk Friture, on a fixed valuation of 7 Rupees per seer or 80 Calen to Sierra Leone	Nil	Nil	Nil ..	7-half per cent.
ditto ..	Ditto Wound do of 6 Rs. per Seer of ditto ..	Nil	ditto ..	Nil ..	ditto
ditto	Raw Silk Tushah ..	Nil	ditto ..	Nil ..	Nil
ditto	Ditto Chusum ..	Nil	ditto ..	Nil ..	Nil
5 ditto	Raw Hides,	Nil	1-half ditto	Nil ..	5 ditto ..
7-half ditto	Rose Water,	Nil	2 ditto ..	Nil ..	7-half ditto
3-half ditto	Ditto from Nepal,	Nil	2-half per cent	2-half per cent	Nil
5 ditto	Rosin or Dammer, ..	Nil	1 of Tr n- all duty	Nil ..	ditto
Nil ..	Rozaries Beads of Malahs, ..	Nil	Nil ..	Nil ..	Nil

Rate of Inland or Transit Duty Pay- able.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom		On a Foreign Bottom	
		Rate of duty Drawback to be allowed	Rate of duty Drawback to be charged	Rate of duty Drawback to be allowed	Rate of duty Drawback to be charged
10 per cent	Saffron,	Nil	$\frac{1}{2}$ th of Transi- sit duty....	Nil	10 per cent
7½ ditto....	Safflower or Coo- som Fool, ..	Nil	$\frac{1}{2}$ th ditto ...	Nil	$\frac{1}{2}$ ditto ..
5 ditto....	Sal Amomiac or } Nubs-Sudder, }	Nil	Nil	Nil	5 ditto ..
7½ ditto....	Salt Petre,	Nil	$\frac{1}{2}$ th ditto....	Nil	$\frac{1}{2}$ ditto ..
7½ ditto....	Sand-l Wood, } Red, White, } or Yellow, .. }	Nil	$\frac{1}{2}$ th ditto....	Nil	$\frac{1}{2}$ ditto ..
7½ ditto....	Sapan or Buc- kum	Nil	Ditto do....	Nil	$\frac{1}{2}$ th of transi- duty ..
10 ditto....	Saul Timber,	Nil	Ditto do....	Nil	Ditto do ..
7½ ditto....	Sauks or } Chauks, }	Nil	$\frac{1}{2}$ th ditto....	Nil	10 ditto ..
Nil	Seemul Cotton,	Nil	Nil	Nil	$\frac{1}{2}$ ditto ..
7½ per cent	Seena,	Nil	$\frac{1}{2}$ th of transi- duty	Nil	$\frac{1}{2}$ per cen
7½ ditto....	Setungees and } Carpets, .. }	Nil	$\frac{1}{2}$ th ditto....	Nil	$\frac{1}{2}$ ditto ..
10 ditto....	Shawls,	Nil	$\frac{1}{2}$ th ditto....	Nil	10 ditto ..

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
4 As. ea. h..	Shields, to be exported only in the mode directed by Section 85 Regulation IX of 1810. .	Nil	Nil	Nil	Nil
5 per cent.	Shoes, Boots and Suppers,	Nil	Nil	Nil	Nil
10 ditto. . .	Sisaloo Timber, ..	Nil	Nil	Nil	Nil
Ditto ditto	Sindoor or Minium	Nil	Nil	Nil	Nil
7½ ditto. . .	Sisaloo Wood, ..	Nil	Nil	Nil	Nil
	Silk raw Fila- ture, on a fixed valuation of 7 Rupees, per Seer, of 50 Calcutta Sa. Weight..	Nil	Nil	Nil	Nil

Rate of Inland or Transit Duty Payable	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty Drawback to to be charged be allowed.	Rate of duty Drawback to to be charged be allowed.	Rate of duty Drawback to to be charged be allowed.	Rate of duty Drawback to to be charged be allowed.
7½ per cent.	Silk, Bengal, Wound, on a fixed valuation of 6 Rs per seer of 80 C 1 cutta Sa. Wt.	Nil	Nil	Nil	Nil
7½ ditto	Silk, Tushah,	Nil	Nil	Nil	Nil
7½ ditto	Silk, Chusam,	Nil	Nil	Nil	Nil
5 ditto	Soap,	Nil	Nil	Nil	Nil
7½ ditto	Sonf, Anise, or Mowrie,	Nil	Nil	Nil	Nil
7½ ditto	Soonamookey Le	Nil	Nil	Nil	Nil
10 ditto	Soondry Timber	Nil	Nil	Nil	Nil
7½ ditto	Spikenard or Juaf, tah Manseet ..	Nil	Nil	Nil	Nil

Rate of Inland Transit duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty Drawback to be allowed to be charged.	Rate of duty Drawback to be allowed to be charged.	Rate of duty Drawback to be allowed to be charged.	Rate of duty Drawback to be allowed to be charged.
6 Annas per Gallon Po-lice or Excise Duty.	Spirits, manufactured after the European manner at any licensed distillery in any of the provinces under the Bengal Presidency provided the quantity be 1000 Gallons or upwards,	Nil	3 Annas per Gallon.	Nil	1½ Annas per Gallon.
6 Annas per Gallon Po-lice or Excise Duty.	Do. do, if the quantity be less than 1000 Gallons,	Nil	Nil	Nil	Nil
10 per cent	Steel wrought or unwrought, Do. Do, from Nepal,	Nil	2½ per cent.	Nil	10 per cent
2-half ditto..		Nil	Nil	Nil	7½ ditto

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Euro, &c. or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
5 per cent.	Stone Plate,	Nil	Nil	Nil	5 per cent
7½ ditto	Storax	Nil	Nil	Nil	7½ ditto
5 ditto	Shijee Muttee or Natron,	Nil	Nil	Nil	5 ditto
Ditto ditto	Sugar, Jagery, Gur, (Customs), G or and Sy.	Nil	Nil	Nil	Ditto ditto
Ditto ditto	Ditto ditto Town Duty,	Nil	Nil	Nil	Whole amt. of town duty
10 ditto	Snuff or Brimstone,	Nil	Nil	Nil	10 per cent.
1 Rs. each	Swords, to be exported only in the mode directed by Section 85. Regulation IX of 1810	Nil	Nil	Nil	1 Rs. each
7½ per cent.	Fape, Thread & Pinges,	Nil	Nil	Nil	7½ per Cent
2½ ditto	De d. from Ne paul, or Onde,	Nil	9½ per cent	2½ per cent	Ditto ditto

Rate of Inland Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Possessions, or to the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.
2-half per cent.	1 sizepaul or 1 sizepaul from Nepaul ..	Nil	2½ per cent	Nil	7½ per cent.
Nil	Peak Timber	Nil	Nil	Nil	Nil
7½ per cent.	Thread, Tape, & Fringes	Nil	Nil	Nil	7½ per cent.
2½ ditto ..	Ditto ditto from Nepaul or Oude,	Nil	2½ per cent.	Nil	Ditto ditto
5 ditto	Thread, Gold, & Silver,	Nil	Nil	Nil	Nil
5 ditto	Tinical or Borax,	Nil	Nil	Nil	Nil
2 half ditto	Do do from Nepaul.	Nil	2½ per cent.	Nil	Nil
5 ditto	Tissues, Gold, & Silver,	Nil	Nil	Nil	Nil
4 annas per maund ..	Tobacco, Customs.	Nil	Nil	Nil	Nil
10 per cent.	Tobacco, Town duty....	Nil	Nil	Nil	Nil
7-half ditto	Toon Weed	Nil	Nil	Nil	7½ per cent.

Rate of Inland or Transit duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
Rate of duty.	Drawback to be allowed.	Rate of duty.	Drawback to be allowed.	Rate of duty.	Drawback to be allowed.
7½ per cent.	Food Flour,	Nil	Nil	Nil	2½ per cent.
5 ditto....	Tootceah, or, } Vitreol, }	Nil	Nil	Nil	5 ditto
7½ ditto....	Tagger,	Nil	Nil	Nil	2½ ditto
5 ditto....	Turneric, Town } Duty }	Nil	Nil	Nil	5 ditto
10 ditto....	Vermillion,	Nil	Nil	Nil	10 ditto....
Ditto ditto.	Verdigrise,	Nil	Nil	Nil	Ditto ditto.
7½ ditto ..	Uggar or Aloe } Wood, }	Nil	Nil	Nil	7½ ditto ..
Ditto ditto.	Vidly, ware,	Nil	Nil	Nil	Ditto ditto.
5 ditto....	Vitreol, or } Tootceah, }	Nil	Nil	Nil	5 ditto....
10 ditto....	Wax and Wax } Candles, }	Nil	Nil	Nil	10 ditto....
5 ditto	Woolens, viz. } Looreys, }	Nil	Nil	Nil	5 ditto
2½ ditto....	Blankets, } Ditto ditto from } Nepan, }	Nil	Nil	Nil	2½ ditto....

<div>Rate of Inland or Transit Duty payable</div>	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
10 per cent.	Yellow Ochre, } or Goopy Mutter. } Country Articles } not enumerated } in this Table } and which } have not been } specifically ex- } empted from } duty by this } Regulation, } shall, if they } are not liable } to any Transit } or town Duty, } Pay, or Expor- } tation,	Nil	$\frac{3}{4}$ th of Transit duty	Nil	1-half of Transit duty
		Nil	Nil	Nil	Nil
		2½ per cent.	Nil	5 per cent.	Nil
		Nil	Nil	10 per cent	Nil
		2½ per cent.	Nil	10 per cent	Nil

NOTE. The above Duties and Drawbacks are to be charged and allowed on Goods duty covered by Rowannahs evidencing the payment of Inland or Town Duty. No Drawback shall be allowed on any of the said Goods, which may be brought for Exportation without a Rowannah, or with a Rowannah of which the period has expired, but on the exportation of such Goods (except in Cases wherein the whole Amount of Inland Duty is Drawback,) an Export Duty shall be levied, in addition to that specified in the Table equivalent to the prescribed Transit Duty chargeable on the like Goods minus—the Drawback receivable on the Export of the same.

Baggage Regulations.

The following modified Regulation regarding the Shipment of Baggage or Passengers, proceeding to the Cape of Good Hope, St. Helena and Europe, on the Honorable Company's Ships, is re-published for general information.

It appearing that the orders of the Honorable the Court of Directors contained in their General Letter under date the 26th of August, 1801, respecting the quantity of Baggage which Passengers proceeding to Europe on board of their ships, are permitted to carry, have in various instances been imperfectly attended to, and great inconvenience having resulted from persons proceeding to England carrying with them a greater quantity of Baggage than is allowed by the Hon'ble Court, the following Regulation of the Hon'ble Court, regarding the quantity of Baggage permitted to be carried by Passengers proceeding on the Hon'ble Company's Ships, and the rules which are in future to be observed for its Shipment, are published for general information.

Gentlemen proceeding to the Cape of Good Hope, St. Helena or England in the undermentioned Stations, are restricted from taking with them a larger tonnage of Baggage and Stores than the following, exclusive of their bedding, table and a sofa, and two chairs, for their respective Cabins; viz.

Gentlemen of Council,	Tons	5	} The allowance includes the Baggage of Servants.
General Officers,	..	..	....	5
Colonels in His Majesty's or Company's Service	..	..	....	4
Senior Merchants,	..	..	....	4
Lieutenant Colonels,	..	..	....	3
Junior Merchants,	.....	..	....	3
Majors	.....	..	....	2½
Factors,	..	..	....	2½
Captains,	2	}
Persons not in the Company's Service,	..	..	....	2

Gentlemen proceeding to England in either of the undermentioned Stations who may be permitted to carry home their families, are restricted from taking more Tonnage than one-half of the preceding allowance in addition, as the Ladies Baggage, and one Ton for each Child.

Married Ladies proceeding alone to England are restricted from taking more than one-half of the Tonnage prescribed for a Gentleman of the same rank as their Husbands, exclusive of one Ton of Baggage for each Child.

Widows proceeding to England are in like manner restricted from taking greater quantity than one-half of the Tonnage prescribed for a Gentleman of the same rank as their deceased Husbands, exclusive of the allowance of one Ton for each Child.

Writers, Lieutenants, Ensigns, and other Cabin Passengers are restricted from taking a larger quantity of Baggage and Stores than one Ton each, exclusive of their bedding, a table, and sofa, and two chairs.

Married Ladies proceeding alone to England, or Widows of either these last mentioned descriptions, are restricted from taking more than a similar quantity of baggage.

Gentlemen of these last mentioned descriptions who may be permitted to carry home their Wives, are restricted from taking more than one Ton in addition as the Ladies Baggage.

Single Ladies are restricted from taking more than the same quantity of Baggage and Cabin Furniture.

The Baggage of persons proceeding to Europe on the Honorable Company's Ships will in future (if required) be shipped through the Export Ware-house, and such persons are accordingly required to send their Baggage, or any part of the same to the Export Ware-house, at least 14 days previous to the time appointed for the dispatch of the ship on which they may proceed, as after the dispatch of the last Sloop with Company's Cargo, no Baggage will be received for transmission to that ship thro' the Export Ware-house.

The baggage of persons abovementioned shall be accompanied by a letter, addressed to the Sub Export Ware-house Keeper, specifying the number and nature of the Packages, the dimensions thereof, and the rank of the owners, and a List, to be accompanied by a certificate from the Custom Master that the duties thereon have been settled, shall be furnished.

It shall be the duty of the Sub-Export Ware-house Keeper or other Officers, of the Export Ware-house, upon the receipt of the Baggage into the Export Ware house, to cause the square contents of each Package to be ascertained and to Register the same, and also to grant a receipt of their number to the proprietors of them.

The Sub-Export Ware house Keeper will also adopt immediate measures for forwarding them to the ships on which they are to be laden, at the risk however of the proprietor.

In the event of persons desiring to ship their own Baggage, they will on application to the Sub-Export Ware house Keeper, or the Commander of the ship they may be about to proceed on, be furnished with printed forms of application, which they are required to fill up as directed therein and forwarded to the Sub Export Ware house Keeper, who will cause the solid contents of the Baggage therein described to be ascertained and grant an order to the Commander of the ship on which they may have engaged their passage for the reception of the same on board.

The Public are hereby informed that the Commanders of the Honorable Company's ships are not only positively prohibited from receiving on board of their ships any Baggage, except under an order from the Sub-Export Ware-house Keeper or any Officer of the Ware-house, but held also responsible for the consequence of taking any Baggage in excess of the authorized quantity, and made to pay freight for excess so taken at such rate as the Honorable Court of Directors may deem proper.

No Baggage in excess of the allowance above stated can be permitted to be shipped without previous reference to the Board of Trade, who will transmit such applications for the consideration of the Governor General in Council.

Each person whose Baggage may be shipped through the Export Ware-house, will be permitted on his final departure, to take with him a small Trunk and an Escrutoir under his own custody.

To meet the contingent expences of the Baggage Department of the Export Ware-house, the following fee shall be levied from the

parties on obtaining from the proper Officer a receipt for their Baggage.

A fee at the rate of Sixca Rupees 20 per ton of 50 Cubical feet on Baggage shipped through the Export Ware-house

A fee at the rate of Sixca Rupees 16 per ton of 50 Cubical feet on Baggage shipped by the proprietors themselves.

No Package will be received without a direction, and unless the name of the ship to which it is to be sent, be distinctly written upon it.

Baggage if left to be shipped through the Export Ware-house, will be sent on board without any additional expense to the parties, but it will, from the date of delivery at the Export Ware-house, remain at the entire risk of the proprietors.

Published by Order of the Board of Trade,

FORT WILLIAM, 25th Nov 1826.

W. NISBET, *Secretary*

Passage of Servants.

Mistakes having occurred on the part of Individuals applying to Government for permission for Servants to proceed on board Ship: with respect to the description of such Servants, the Governor General in Council is pleased to direct, that all persons applying to Government to authorize the reception of any Servant on board Ship, shall distinctly specify in their application, after careful enquiry, the Country to which such Servant may belong.

His Excellency in Council is also pleased to direct that Extracts from former Orders of the Honourable the Court of Directors, relative to Servants proceeding on board Ship, be now republished for general information.

Extract from a Public General Letter from the Honorable the Court of Directors, dated the 19th August 1807.

14.—“ We have resolved, that in future, previous to any Black Servant, or the Wife of any Non-Commissioned Officer or Private, either in His Majesty's or the Company's Service being allowed to come to England in attendance upon Passengers on board any Ship whatever, a Deposit of £100 instead of £50, as heretofore, be made in the Company's Treasury at your Presidency.”

Extract from Paragraph 17 of a Public General Letter from the Honorable the Court of Directors, dated the 11th of January, 1809.

“ We think it necessary here to state, that in giving these directions, it was our intention, that the Deposit should be made not only for the return of Native of India, but for that of Black Servants in general and we therefore now direct, that the prescribed Deposit shall be made for the return of all Servants who may be natives of any parts of Asia or Africa, or other Countries whatever, Continents, or Islands which are situated within the Limits of the Company's exclusive Trade.”

Extract from a Public General Letter from the Honorable the Court of Directors, dated the 22d July, 1814.

69. - We however direct, that in future, upon permission being given for any Female European Servants to proceed to Europe, the Deposit ordered by our General Letter of the 19th August 1807, be made previous to the order for the person to be received on board being delivered, and that it be particularly expressed in the order, whether the Female Servant is the Wife of a Non-Commissioned Officer or Private in His Majesty's or Company's Service; if so, to what Regiment or Corps the Husband belongs, and whether it is the Woman's intention to apply for leave to return to India.”

Extract from a Public General Letter from the Honorable the Court of Directors, dated the 7th of January, 1820

4. —“ We have of late received various applications from the Wives of Soldiers in the Company's Service, who have come to England in attendance on Passengers, during the voyage, to be granted a Passage back to India at the Company's expense.

—These Persons have no claim whatever upon the Company, and we have resolved, not to accede to such applications under any circumstances. We therefore desire, that you will make our determination in this respect public, in order that Females coming home in the Service of Individuals, may be aware, that they cannot entertain any expectation of being returned to India, at the Company's expense.”

By Command of His Excellency the Most Noble the Governor General in Council,

C. LUSHINGTON, *Actg. Chief Sec. to the Govt.*

FORT WILLIAM.

General Department, May 3, 1822, }

Teeka Palankeens and Bearers.

A RULE, ORDINANCE, and REGULATION for the good Order and Civil Government of the Settlement of Fort William in Bengal and for Regulating the Number and Fare of Teeka Palankeens and Teeka Bearers, in the Town of Calcutta, made and passed by the Vice President in Council, of and for the Presidency of Fort William in Bengal, the Eighth day of March, in the Year of Our Lord One Thousand Eight Hundred and Twenty-seven, and Registered in the Supreme Court of Judicature on the 27th April, 1827.

WHEREAS it is considered just and expedient to Regulate the Number and Fare of Teeka Palankeens and Teeka Bearers, in the Town of Calcutta, and to place them in such manner under the Control of the Police, as may tend to the greater convenience of the Public.

I. Be it therefore Ordained by the Vice President in Council, of and for the Presidency and Settlement of Fort William in Bengal, and by virtue of the Powers in him vested, by a certain Act of Parliament passed in the Thirteenth Year of the reign of His Majesty King George the Third, entitled "An Act for establishing certain Regulations for the better Management of the Affairs of the East India Company, as well in India as in Europe," and by a certain other Act of Parliament passed in the Forieth Year of His said Majesty King George the Third, entitled "An Act for establishing further Regulations for the Government of the British Territories in India, and the better Administration of Justice within the same" that Thirty days after the due Publication and Registry of this Rule, Ordinance, and Regulation in the Supreme Court of Judicature at Fort William in Bengal, with the Consent and Approbation of the said Supreme Court, if the said Court shall in its discretion approve of and consent to the Publication and Registry of the same, no person whatever shall let out or keep for hire any Teeka Palankeen or serve as a Teeka Bearer within the limits of the Town of Calcutta, without having obtained a License for that purpose signed by two of His Majesty's Justices of the Peace, Acting in and for the Town of Calcutta.

II. And be it further Ordained by the authority aforesaid, that it shall and may be lawful for the aforesaid Justices of the Peace to License such number of Teeka Palankeens and Teeka Bearers, as they the said Justices shall deem sufficient for the said Settlement of Fort William in Bengal, and that such Licenses shall be granted for the term of One Year, and shall and may be recalled by any two of the said Justices at any time within the said year for any great misconduct or misbehaviour of any person or persons to whom such License shall have been granted, and that if any person within the said Settlement of Fort William in Bengal, shall let out or keep for hire any Teeka Palankeen, or serve as Teeka bearer without having obtained such License as is required by this Rule, Ordinance, and Regulation, or after any License which he may have obtained shall have expired or been recalled, such person shall upon conviction before two or more of the said Justices of the Peace, forfeit for each and every such offence a sum not exceeding Thirty Rupees, and in default of Payment shall be forthwith committed to the Common Gaol or House of Correction for any period not exceeding Two Months unless the fine shall be sooner paid.

III. And be it further ordained by the authority aforesaid that every Palankeen so Licensed as aforesaid shall bear on each side thereof in large characters in English and Bengallee figures or characters the number of such License, and that every Teeka Bearer so Licensed as aforesaid shall wear engraven or written thereon in large characters in English and Bengallee figures or characters and that if any person having obtained a License as aforesaid, to let out and keep for hire a Teeka Palankeen or to serve as Teeka Bearer shall neglect to have the number of his License on his Palankeen or Badge as a heretofore ordered and directed, every such person shall forfeit for each and every such offence any sum not exceeding Twenty Rupees, and in default of payment shall be committed to the Common Jail or House of Correction for any period not exceeding One Month unless the fine shall be sooner paid.

IV. And be it further Ordained by the authority aforesaid, that it shall and may be lawful for any one or more of the aforesaid Justices of the Peace, from time to time, as they may deem fit to fix and settle the rates and hire of Teeka Palankeens and Teeka Bearers within the said Settlement of Fort William in Bengal, and that such rates and hire shall be published in the English and Bengallee language twice in the Government Gazettee, and affixed at the Court House, Bankshall, Police Office, and other public places, for fifteen days before such rates or hire shall be considered as fixed and settled, and that if the owner or person in charge of any Teeka Palankeen shall refuse to hire and let out the same at the rate and price so fixed by the said Justices of the Peace as aforesaid, or shall receive or require any larger rate or hire, the person or persons to whom the License for such Palankeen shall have been granted shall forfeit for each and every such offence any sum not exceeding Twenty Rupees, and in default of payment shall be forthwith committed to the Common Jail or House of Correction for any period not exceeding One Month unless the fine shall be sooner paid, and if any Teeka Bearer shall refuse to serve at the rate or hire so fixed as aforesaid, or shall receive or require any greater price or hire, every such person shall for each and every such offence forfeit any sum not exceeding Ten Rupees, and in default of payment shall be forthwith committed to the Common Jail or House of Correction for any period not exceeding Fifteen days unless the fine shall be sooner paid, provided always that no person shall be deemed or taken to be subject to the Penalties in this Section enacted, unless the fixed and settled rate of hire shall have been tendered and offered to him, or to some one acting on his behalf.

V. And be it further ordained by the authority aforesaid that if any person shall refuse to pay to the owner of any Teeka Palankeen or to any Teeka Bearer, so Licensed as aforesaid, within the said Settlement of Fort William, the hire earned and due to the owner of such Teeka Palankeen or to such Teeka Bearer, according to the rate and hire so fixed as aforesaid, or if any person shall wilfully break, cut, deface or injure any Teeka Palankeen, such person shall upon conviction before two or more of the aforesaid Justices of the Peace, forfeit a sum not exceeding Fifty Rupees, and in default of payment shall be forthwith committed to the Common Jail, for any period not exceeding Fourteen days, unless the fine shall be sooner paid and if the fine shall be paid, it shall and may be lawful for the Justices before whom such person shall be convicted to award and give to the party complaining the whole or any part of such fine.

VI. And be it further ordained by the authority aforesaid, that if the owner of any Teeka Palankeen or any Teeka Bearer, so Licensed as aforesaid, within the said Settlement of Fort William, shall make use of insolent or abusive language, to or towards any person or persons hiring or proposing or offering to hire such Palankeen or Bearer, or otherwise grossly

misc-induct himself, such person shall for each and every such offence forfeit a sum not exceeding Ten Rupees, and in default of payment be committed to the Common Gaol or House of Correction, for any period not exceeding Fourteen days.

VII. And be it further ordained by the authority aforesaid, that it shall and may be lawful for four or more of the aforesaid Justices of the Peace, from time to time as they may think fit to appoint and fix certain convenient places as Stands for Teeka Palankeens and Teeka Bearers, and the notices of the same shall be twice published in the Government Gazette, in the English and Bengali languages, and shall be affixed to the Court House, Bankshall, Police Office, and other public places for Fifteen days before such places shall be considered as fixed and settled Sads, and if the owner of any Teeka Palankeen or any Teeka Bearer's Licensed as a or said within the said Settlement of Fort William in Bengal, shall remain and wait for hire in any part of the public Streets, Roads and Passages within the said Settlement, except such parts as shall be fixed and appointed by the said Justices of the Peace as aforesaid, such person shall for each and every such offence forfeit a sum not exceeding Ten Rupees, and in default of payment shall be committed to the Common Gaol or House of Correction for any period not exceeding Fourteen days.

VIII. And be it further ordained by the authority aforesaid that all offences committed and all pecuniary forfeitures and penalties had or incurred under or against this Rule, Ordinance, and Regulation shall and may be heard and adjudged and determined by two or more of the aforesaid Justices of the Peace, who are hereby empowered and authorized to hear and determine the same and to issue their summons or warrant for bringing the party or parties complained of before them, and upon hearing their appearance or contempt and to hear the parties, examine witnesses and give judgment or sentence according as in and by this Rule Ordinance and Regulation is ordained and directed, and that all such fines and forfeitures when paid, except only such parts of them as the Justices shall have directed to be paid to the parties complaining under the authority of Section VI shall be from time to time transmitted to the General Treasury of the United Company of Merchants of England trading to the East Indies, and be employed and disposed of according to the order and direction of His Majesty's said Justices of the Peace at the General Quarter, or other Sessions.

IX. Provided always that nothing in this Regulation contained shall in any way extend to prevent any person without License from hiring or letting to hire any Palankeen for a month or any longer period, or to prevent any person without License from hiring any bearer or set of Bearer for a month or any longer period, or to prevent any person without License from engaging and hiring himself to serve as a Bearer for a month or any longer period, or from serving under such engagements and hiring.

COMBENFERE,

W. B. BAYLEY.

C. LUSHINGTON,
Chief Sec. to Govt.

Read 28th March, 1827.

A. O'DOWDA,
Reading Clerk.

(A True Copy.)

(Signed)

J. W. HOGG, *Registrar.*

Published by Order of His Excellency the Right Honorable the Vice President in Council,

H SHAKESPEAR

Sec. to Govt. Judicial Dept.,

FORT WILLIAM, the 3d May, 1827.

Bengal Government Securities.

BENGAL REMITTABLE (SIX-PER CENT) LOAN, OF 1822.

Opened on the 19th February 1822, and Promissory Notes issued, bearing date the 30th June following; The broken Interest at the rate of 6 per Cent per Annum from the 31st of December 1821 to the 30th of June 1822, paid in Cash or Bills on the Honorable Court of Directors---The half yearly Interest payable on the 30th of June, and 31st of December, in each year, in Cash only, if the Proprietors of Notes be Resident in India, at the time, such Interest is payable---and if the Proprietors be Resident in Europe, the Interest shall be payable at their option, in Cash, or Bills to be drawn on the Honorable Court of Directors at the rate of 2 shillings and one penny the Calcutta Sicca Rupee, payable twelve months after date, with a further option in either case to the holders at Fort St. George or Bombay, to receive the Interest by a Draft at sight on the Sub-Treasurer of Fort William.

FIRST FIVE-PER-CENT. LOAN.

Opened on the 14th February 1823, and Promissory Notes issued, bearing date the 31st March 1823. The half yearly Interest payable on the 30th September and 31st March in each year and the Principal, after 60 days notice.

FOUR PER CENT LOAN.

Opened on the 30th August and 30th September, 1824, and Promissory Notes issued corresponding with the dates of the Sub Treasurer's Acknowledgements, The Interest is payable quarterly, in Cash, or by Bills on the Hon'ble Court of Directors, at the exchange of two shillings the Calcutta Sicca Rupee. The Notes of this Loan will not be paid off before the 30th of April, 1830, nor after that date, without a previous notice of three months.

SECOND FIVE PER CENT LOAN.

Under the Government Advertisement of the 19th May, 1825, Subscriptions to this Loan are received half in Cash, and half in four per cent. Promissory Notes. Treasury Notes outstanding at this Presidency, are also received at par, in Subscription to this Loan. The Interest is payable quarterly, in Cash, or by Bills on the Honorable Court of Directors, at the exchange of two shillings the Calcutta Sicca Rupee, payable 12 months after date until orders from the Court, to the contrary. No Bill on the Court of Directors shall be demanded for a less sum than 250 Calcutta Sicca Rupees, or 25 pounds sterling. Agents of Absentee Proprietors of the 4 per cent. Loan paper are permitted to subscribe the Notes of their Constituents to this Loan, on payment of a Cash Subscription equal in

amount to the 4 per cent. Loan paper held by them. They will be entitled to receive a new Note of an amount equal to that of the 4 per cent. Loan Note, transferred in the name of the Absentee Proprietor, and a Note in their own or any other name they choose, for the Cash Subscription.—The Notes of this Loan shall not be paid off before the 30th of April, 1832, nor after that date without a previous notice of three months.

Agreeably to the Government Advertisements, under date the 18th August 1825, and 8th June 1826, Audited Bills of Salary, and all authorized demands, are received in Subscription to the above Loan.

Fees.

1. A fee of 1 rupee is paid on the renewal of all Government Promissory Notes: when such renewal becomes necessary, in consequence of their being no longer room to execute receipts for interest.

2. On the renewal of Promissory Notes, at the application of the proprietors, under any other circumstances than those stated in the foregoing clause:

If the notes do not exceed .. 1000	Rs.....	1 Rupee.
Ditto 2000	Rs.....	2 Rupees
Ditto 3000	Rs.....	3 Rupees
Ditto 4000	Rs.....	4 Rupees
If the notes exceed 5000	Rs.....	5 Rupees

3. On the subdivision of any of the public securities, a fee of 5 rupees is levied on each note taken out by the party applying for the subdivision.

4. No fee whatever is levied on the consolidation of such securities.

5. For each bill of exchange drawn on a provincial Treasury, a fee is levied in proportion to the amount, according to the same rates, which are established above, in clause 2, for the assessment of fees on the renewal of Promissory Notes.

TREASURY NOTES.

Territorial Department, July 16, 1827.

Notice is hereby given, that the Sub-Treasurer will no longer issue Treasury Notes, bearing Interest at 5 per Cent. per Annum, but in lieu thereof will, hereafter, issue to all persons desirous of receiving the same in payment of demands against the Government, or otherwise, Treasury Notes, bearing a Daily Interest of Two and half Pie per Cent. payable on Notice of 30 days, to be given in the Government Gazette. The said Notes will be receivable into the Loan at par, and in liquidation of all demands of Government at the General Treasury, as well as in payments on account of Salt, Opium and Customs, at this Presidency: provided, however, that Notes shall not be issued for sums less than 500 Rupees, nor otherwise than in sums of even hundreds.

Published by Order of the Right Honorable the Vice President in Council,

H. T. PRINSEP, Actg. Sec. to the Govt.

Public Agency.

Applications to the Government Agents by the Public having in many instances been irregular, the Rules of the Agency are republished for general information.

November 6, 1824.

H WOOD,

Accountant General.

FORT WILLIAM.

Public Department. Dec. 31, 1810.

The following Regulations having been adopted by the Governor General in Council, under the authority and direction of the Honorable Court of Directors, they are now published for general information.

2d. The Governor General in Council has been pleased to authorize the Accountant General and the Sub-Treasurer, for the time being, to act under the responsibility of the Honorable Company, as Agents for the purposes hereinafter mentioned, of the public Creditors of this Government, whether residing in Europe or elsewhere.

3d. The Officers abovementioned are authorized to receive charge of, and to grant receipts in duplicate for, any Obligation or Loan, Acknowledgements of this Government, which the Proprietor may wish to deposit, with them.—No Note is to be received in deposit, which shall not appear to be made out in the name of, or be regularly indorsed to, the person depositing it.—Persons desiring to deposit their Government Securities shall make their application to the Accountant General and Sub-Treasurer in the form hereunto subjoined, No 1, and the Receipt of those Officers will be given in the form No. I.

4th. The Officers abovementioned will receive the Interest on any Government Paper which may be deposited with them.—And will, according to the instructions of the Proprietor, remit the amount either to England in Bills to be drawn on the Honorable Court of Directors, if the same shall be payable in such Bills by the terms of the Loan; or to the Presidencies of Fort St. George, or Bombay, by Drafts on the Public Treasuries of those Presidencies, or to any of the Stations subordinate to this Presidency, by Drafts on the Collectors, or on the Residents at Delhi or Lucknow, according to the rates of Exchange at which Government may draw at the time, or they will pay the amount at the Presidency to any person nominated by the Proprietor to receive such payment.—The instructions as to the manner in which the Interest is to be paid, must be made out according to the forms hereunto subjoined, Nos. 3, 4, and 5, which are adapted to the several cases above specified.—The Proprietor will be at liberty to substitute one of these modes of receiving the Interest for the other, as often as he shall think fit; provided that the fresh instructions be delivered at the Treasury one month before the day on which the interest falls due.—Persons having more Notes than one to deposit may give separate instructions regarding the Interest on each Note, but the whole of the Interest on each Note must be received in the same manner and at the same time.

5th. When the Principal of any Government Paper so deposited shall become payable, the abovementioned Officers will, according to the instructions of the Proprietor, either pay the amount, with the Interest due upon it, to such person as shall be appointed to receive the payment; or they will reinvest it in any other Loan, to which it may be subscribable at the time, or in the purchase of other Obligations of Loan Acknowledgements of this Government in the market, at the current price of the day.

The instructions for these purposes must be made out according to the forms hereunto subjoined. Nos. 6, 7, and 8, which are adapted to the three several cases above specified. The Proprietor may at any time substitute one of these modes of disposing of the principal for the other, provided that the fresh instructions be delivered at the Treasury one month before the day on which the principal falls due.—Persons having more Notes than one in deposit may give separate instructions regarding each Note, but the whole amount of each Note must be disposed of in the same manner and at the same time.

6th. If any Loan be opened by the Government of Fort William, into which the Paper deposited may be receivable, the Officers abovementioned are authorized to subscribe the Paper so deposited to such Loans, upon receiving the instructions of the Proprietors for that purpose; although the Notes may not be in course of payment. Instructions for this purpose must be made out according to the form No. 9.

7th. The Officers abovementioned are authorized to receive remittances, in Government Bills only, from Individuals desiring to purchase the public Securities for deposit with them (provided such Bills shall be payable at the General Treasury, and shall amount to 1,000 Sa. Rs.) and to invest the amount, according to the instructions of the Proprietor in the Government Securities either by subscribing the amount to any Loan which may be open for the receipt of Cash, or by purchase in the Market at the current price of the day; instructions for this purpose shall be made out according to the forms hereunto subjoined Nos. 10, and 11.

8th. The Officers abovementioned are further authorized to invest the amount of Interest due on Paper deposited with them in the Government Securities, in either of the modes mentioned in the last Clause, upon receiving the Proprietor's instructions for that purpose; such instructions must be made out in the form hereunto subjoined No. 12.

9th. The same Officers are further authorized at any time, on receiving proper authority and instructions from the Proprietor for that purpose, to indorse any one or more Notes deposited with them, as Attornies of the Owner, to such person as he shall direct, or to sell the same on the Owner's account at the current price of the day, and to pay over the proceeds in Cash at the Treasury to such person as the Proprietor may appoint to receive the same, provided that the whole amount of each Note sold, shall be payable in one sum, and to the same person. But they are prohibited from re-investing the proceeds the paper so sold, or from disposing of it in any other manner than by such payment at the Treasury, as abovementioned, to the order of the Proprietor. Any fees, which may have become due according to the rates hereinafter prescribed upon the Paper required to be indorsed, are to be paid before the indorsement is made, or in case of the sale of the Paper, the fees shall be deducted from the amount proceeds before it is paid over. The Power of Attorney to Indorse, or to Sell, must be made out according to the Form No. 13; the direction to Indorse according to the Form No. 14; and the direction to sell and the order to Pay, according to the Form No. 15.

10th. If Government should at any future period grant a remittance of the Principal of any Paper deposited under the terms of this Advertisement, the Officers abovementioned will remit the Principal upon receiving instructions from the Proprietor to that effect, such instructions must be made out according to the Form No. 16. The Proprietor may at any time withdraw the Government Securities deposited, or any part of them, from the charge of the abovementioned Officers, and such Securities will be delivered up to the Proprietor himself, or to any other person whom he may

authorize to receive them upon payment of such fees as may have become due to the Accountant General and Sub Treasurer, according to the rate hereafter specified upon the Paper so required to be delivered up. The authority to receive deposited Paper, must be made out according to the Form No. 17.

12th. In each of the cases on which the Officers abovementioned are authorized to invest money in the public Securities, it is to be understood, that they will invest as nearly as possible, the whole amount, but that they are in no case and upon no account, to exceed it.—Such fractional sum as may remain in their hands above the amount invested, will be payable on demand at the Treasury to the order of the Proprietor, such order is to be made out according to the Form No. 18.

13th. The full postage must be paid on all Letters directed to the Officers abovementioned, and the full postage on all Letters from them will be charged to the persons to whom they are addressed. All Letters addressed to them are to be superscribed in the following manner:

“TO THE ACCOUNTANT GENERAL AND SUB-TREASURER,
FORT WILLIAM.”

14th. The responsibility of the Honorable Company is strictly confined to the cases above specified, and to such transactions as shall be conducted according to the prescribed Forms. These forms will be printed and furnished in blank at the different Presidencies, & at the India House, to persons desirous of availing themselves of the agency of the public Servants, and no other than the Forms so furnished, will be received or acted upon by those Officers.

15th. Commission shall be payable to the Accountant General and Sub-Treasurer on the several transactions above specified, according to the sub-joined rates.

INTEREST.

1. On the receipt and remittance, or investment of Interest on Paper deposited, $\frac{1}{2}$ per Cent on the whole transaction, but no Commission is to be chargeable on the remittance by Bills on the Court of Directors for Interest arising from the Notes of any Loan, prior to that published under this date.

PRINCIPAL.

2. On the remittance of the Principal of Notes deposited (in the event of such remittance being granted at any future period) four Annas per Mile.

DEPOSIT.

3. On receiving each Promissory Note or Loan Acknowledgement, into deposit; if the sum do not exceed 10,000 Rupees, a fee of Five Rupees; if the sum exceed 10,000 Rupees, a fee of Ten Rupees.

TRANSFERS.

4. On Transferring any Government Securities, or Loan Acknowledgements, to a new Loan, a Commission at the rate of One Rupee per Mile.

RECEIVING AND TRANSFERRING.

5. On receiving payment of Notes deposited, and subscribing the amount to a new Loan, One Rupee per Mile.

RECEIVING BY REMITTANCE AND TRANSFERRING.

6. On receiving remittances by Government Bills, and subscribing the amount to a Loan, One-eighth or Two Annas per Cent.

RECEIVING BY REMITTANCE AND PURCHASING.

7. On receiving remittances by Government Bills, and investing the amount in the public Securities purchase in the Market, $\frac{1}{2}$ per Cent.

SALE.

8. On the Sale of Notes disclosed of in the Market, and Payment of the amount to the Proprietor's Order $\frac{1}{4}$ per Cent.

RETURNING DEPOSITS.

9. On indorsing Notes by direction of the Proprietor, when the Sale is not effected by the Accountant General and Sub-Treasurer, a fee of Five Rupees, if the sum do not exceed 10 000 Rupees; and if the sum exceed 10 000 Rupees, a fee of Ten Rupees.

16. Such Fees or Commission as may have become due on any of the above-mentioned transactions, from any person depositing Paper, will be deducted by the Accountant General and Sub-Treasurer from the first Interest received by them from any Paper in deposit belonging to such person but if these Officers shall in any instance omit to deduct their Fees or Commission from the Interest coming first to their hands, they shall not be at liberty to make the deduction at any future period.

17th. Government reserves to itself the liberty of withdrawing the authority hereby granted to the Accountant General and Sub-Treasurer, upon giving two years notice of their intention so to do, in the Calcutta Gazette; and at the expiration of such notice, those Officers will cease to act in the concerns of Individual; but any Government Paper which may have been deposited with them, will remain for safe custody at the Treasury until claimed by the Proprietor.

Published by Order of the Right Honorable the Governor General in Council,

H. ST. G. TUCKER, *Secretary to the Government.*

No. 1.

Form of Application to be allowed to deposit public Securities, with the Accountant General and Sub-Treasurer.

[Insert the year and day of the month on which the application is made, and the place at which it is signed.]

GENTLEMEN,

Please to receive the Public Securities hereundermentioned, into your charge, according to the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

No. of for Sa. Rs. dated
No. of for Sa. Rs. dated

I am, Gentlemen, &c. &c. &c.

To the Accountant General and
Sub-Treasurer, FORT WILLIAM.

A. B.

No. 2.

Form of the Accountant General & Sub-Treasurer's Receipt for Paper deposited.

FORT WILLIAM, GENERAL TREASURY,
of 18

Received the undermentioned Public Securities to be kept under our charge, upon the terms of the Advertisement published in the Calcutta Gazette of the 31st December, 1810.

No. of for Sa. Rs.
No. of for Sa. Rs.

C. D. Accountant General,
E. F. Sub-Treasurer.

No. 3.

*Form of the Instruction for receipt of Interest.**Where to be remitted by Bills on the Court of Directors.*

[Insert date of time and place of filling up the instruction.]

GENTLEMEN,

Please to receive the Interest accruing from time to time on the under-mentioned public Securities deposited with you, in Bills on the Honorable Court of Directors, according to the Conditions of the Loans, to which those Securities belong.

The Bills to be made payable to A. B. or order, and to be inclosed to the address of C. D

				at E.	
Insert the name of the	No.	of	for	Sa.	Rs.
person and place to	No.	of	for	Sa.	Rs.
which the Bills are to					
be directed,					

I am, Gentlemen, &c. &c. &c.

To the Accountant General and

Sub-Treasurer, FORT WILLIAM.

No. 4.

Where to be remitted by Bills on the Collectors or Residents.

[Date of time and place.]

GENTLEMEN,

Please to remit the Interest, accruing from time to time on the under-mentioned Securities deposited with you by draft on

The Collector of

The Resident of

Payable to A. B. and to inclose the said draft to C. D. at E.

Insert the name of the	No.	of	for	Sa.	Rs.
person and place to	No.	of	for	Sa.	Rs.
which the Bills are to					
be directed.					

I am, Gentlemen, &c. &c. &c.

To the Accountant General

and Sub-Treasurer, FORT WILLIAM.

No. 5.

Where to be paid at the Treasury.

[Date of time and place.]

GENTLEMEN,

Please to pay the amount of the Interest accruing from time to time on the undermentioned Securities deposited with you to A. B. or C. or his order, on my account, upon demand, at the Treasury of Fort William.

No.	of	for	Sa.	Rs.
No.	of	for	Sa.	Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General

and Sub-Treasurer, FORT WILLIAM.

No. 6.

Forms of Instructions for the disposal of the Principal and Interest of Paper deposited when it comes in course of payment.

Where to be subscribed to any Loan which may be open at the time.

[Date of time and place.]

GENTLEMEN,

Please to subscribe the undermentioned Securities deposited with you, when they shall come in course of payment of such Loan of the Bengal Government as may be then open.

No. of for Sa. Rs.

No. of for Sa. Rs.

To the Accountant General

I am, Gentlemen, &c.

and Sub-Treasurer, FORT WILLIAM.

No. 7.

Where to be invested in other public Securities.

[Date of time and place.]

GENTLEMEN,

Please to invest the amount due on the undermentioned public Securities, deposited with you, when they shall be paid off, in other Loan Acknowledgements or Promissory Notes of the Bengal Government, and retain the same (when purchased) in deposit on my account, upon the terms of the Advertisement published in the Calcutta Gazette of 31st December 1810.

No. of for Sa. Rs.

No. of for Sa. Rs.

I am, Gentlemen, &c.

To the Accountant General and

Sub-Treasurer, FORT WILLIAM.

No. 8.

Where to be paid to the Owner's order.

[Date of time and place.]

GENTLEMEN,

Please to pay the amount due on the undermentioned public Securities deposited with you when the same shall come into course of payment to A. B. or Order, on my account, upon demand thereof, at the Treasury at Fort William.

No. of for Sa. Rs.

No. of for Sa. Rs.

I am, Gentlemen, &c. &c.

To the Accountant General and

Sub-Treasurer, FORT WILLIAM,

No. 9.

Form of Instruction to subscribe deposited Paper not in course of payment to a New Loan.

[Date of time and place.]

GENTLEMEN,

Please to subscribe the undermentioned public Securities deposited with you to the Loan now open on my account.

No. of for Sa. Rs.

No. of for Sa. Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and

Sub-Treasurer, FORT WILLIAM.

No. 10.

*Form of Instruction to invest the amount of Government Bills.**Where to be subscribed to a Loan.*

[Date of time and place.]

GENTLEMEN,

Please to subscribe the amount of the undermentioned Bills transmitted herewith to the Loan now open on my account, and to retain the Securities received for such subscription in deposit for me, under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

I am, Gentlemen, &c. &c. &c.

*To the Accountant General and**Sub-Treasurer, FORT WILLIAM.*

No. 11.

Where to be Invested in Paper purchased.

[Date of time and place.]

GENTLEMEN,

Please to invest the amount of the undermentioned Bills when the same shall become payable at the Treasury, in Loan Acknowledgements or Promissory Notes of the Bengal Government in my name, and on my account, and to retain the same when purchased in deposit under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

I am, Gentlemen, &c. &c. &c.

*To the Accountant General and**Sub-Treasurer, FORT WILLIAM.*

No. 12.

Form of Instruction to invest the amount of Interest accruing on Paper deposited in the purchase of other Paper.

[Date of time and place.]

GENTLEMEN,

Please to invest the amount of Interest accruing from time to time on the undermentioned Securities deposited with you in the purchase of other Loan Acknowledgements or Promissory Notes of the Bengal Government in my name, and on my account, and to retain the same (when purchased) in deposit under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

No.	of	for	Sa. Rs.
-----	----	-----	---------

No.	of	for	Sa. Rs.
-----	----	-----	---------

I am, Gentlemen, &c. &c. &c.

*To the Accountant General**and Sub-Treasurer, FORT WILLIAM.*

No. 13

Form ordered to be observed by the Honorable the Court of Directors on the 28th of February, 1823. (For one Person.)

KNOW ALL MEN by these Presents, that I do make, constitute, and appoint the Persons at present exercising the Offices of Accountant-General and Sub-Treasurer of the United Company of Merchants of England trading to the East-Indies, at to be my joint Attornies (and from Time to Time, as any other Person shall be appointed to exercise either of the said Offices, I do substitute the Person so appointed, so that this Power shall always be executed jointly by the Persons exercising the said Offices) in my name and on my behalf to negotiate, sell, and assign, all or any Securities of the said Company, deposited, or which may hereafter be deposited, by or for me, with the said Accountant General and Sub-Treasurer, under the Terms of an Advertisement published in the Calcutta Gazette of the 31st December 1810, and to receive the consideration Money, and to give a Receipt or Receipts for the same, and to do all lawful Acts requisite for effecting the Premises, hereby ratifying and confirming all that the said Accountant-General and Sub-Treasurer, for the time being, shall do therein, by virtue hereof. And in case of my Death, this Letter of Attorney, as to all matters and things which after my decease shall be done by my said Attornies, by virtue of, or under colour, or in pursuance thereof, shall, so far as the said United Company of Merchants of England trading to the East Indies are interested or concerned, be as binding upon my Executors and Administrators, as the same would have been upon me if living, unless Notice in writing of my Death shall have been previously given to the said Accountant-General and Sub-Treasurer by my Executors or Administrators, or by some Person or Persons interested in the Property to which this Letter of Attorney refers. And unless such Notice be given, I hereby promise and engage, and bind myself, my Executors, or Administrators, to and with the said United Company, that they my said Executors or Administrators shall and do allow, ratify and confirm, as good, valid and effectual, against them and against my Estate, whatsoever shall or may be done by my said Attornies after my decease, so far as the said United Company shall or may be in any way or manner interested therein. In witness whereof I have hereunto set my Hand and Seal, this

day of

in the year of our Lord

One thousand eight hundred and twenty

Signed, sealed, and delivered }

by

in the Presence of us, }

No. 14.

Form of the Instruction to Indorse over Paper deposited.

[Date of time and place.]

GENTLEMEN,

By virtue of my Power of Attorney to you dated
please to Indorse the undermentioned Securities deposited with
you to A. B. and to deliver the same to the indorsed or his Order.

No.	of	for	Sa. Rs.
No.	of	for	Sa. Rs.

I am, Gentlemen, &c.

To the Accountant General

and Sub-Treasurer, FORT WILLIAM.

No. 15.

Form of Direction to sell Paper deposited.

[Date of time and place.]

GENTLEMEN,

By virtue of my Power of Attorney to you dated _____
 please to sell on my account the undermentioned Securities deposited with you on my account, and to pay the proceeds to A. B. or his order, on my account, upon demand at the Treasury at Fort William.

No.	of	for	S.	Rs.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c.

To the Accountant General
 and Sub-Treasurer, FORT WILLIAM.

No. 16.

Form of Instructions to remit the principal of Government Securities.

[Date of time and place.]

GENTLEMEN,

Please to remit the Principal and Interest of the undermentioned Securities deposited with you in Bills of the Governor General in Council, on the Honorable the Court of Directors, in any such remittance for the Principal shall have been, on the receipt of these instructions, or shall at any time, (until further orders from me,) be granted by the Bengal Government.

No.	of	for	Sa.	Ra.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and
 Sub-Treasurer, FORT WILLIAM.

No. 17.

Form of Direction to deliver up deposited Paper.

[Date of time and place.]

GENTLEMEN,

Please to deliver the undermentioned Securities deposited with you to A. B. on my account.

No.	of	for	S.	Ra.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and
 Sub-Treasurer, FORT WILLIAM.

No. 18.

Form of Draft for Cash Balance.

[Date of time and place.]

GENTLEMEN,

Please to pay the Balance of Cash at my Credit which you to A. B. or order.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and
 Sub-Treasurer, FORT WILLIAM.

POWERS OF ATTORNEY.

To prevent inconvenience to the Public from the delays arising from deficient Powers of Attorney to receive the Interest of, or to Sell, Exchange or take up Government Securities deposited in the General Treasury, the following forms are re-published for general information.

R. HUNTER, *Acting Sub-Treasurer.*

General Treasury, the 10th Nov. 1824.

*See Calcutta Gazette,
of 30th July, 1795.*

Notice is hereby given, that no payments will be made in future from the General Treasury to the Agents of Individuals unless the Powers of Attorney, under which those Agents act, are previously deposited at the Office of the Sub-Treasurer.

For the greater convenience of the Public, such Powers of Attorney will be open to inspection when required during the usual hours of Official business.

(Signed)

C. BENEZET, *Sub Treasurer.*

General Treasury, 25th July, 1795.

*See Calcutta Gazette,
of 21st March, 1805.*

Notice is hereby given, that all Powers of Attorney to receive Interest on Government Securities to sell Government Securities, or to take up Securities deposited at the Treasury, executed in any part of India, after the 21st December next, or if executed in England or elsewhere, than in India, after the 30th September 1805, will be required to be drawn out in the following respective forms, which are published for general information.

FORM OF POWER TO RECEIVE INTEREST.

KNOW all Men by these Presents, that

we make, constitute and appoint

lawful Attorney, for

and in

true and

name, and

on

behalf,

to demand and receive all such Interest or Dividends as may have become due or may hereafter become due to

from the United Company of Merchants of England trading to the East Indies, on Securities of the said Company for any share in their Public Loans, or any of them, the Interest whereof is or shall be payable from their Treasury at Fort William in Bengal, and to sign a Receipt or Receipts for the same, and to do all lawful Acts requisite for effecting the premises hereby ratifying and confirming all that

said Attorney shall do therein by virtue hereof.

In Witness

have

Hand and Seal, this

day of

in the Year

of Our Lord, One Thousand Eight Hundred and

Signed, Sealed and Delivered by

in the presence of us

N. B. The date is to be inserted at the time of execution, in words at length, and the place of abode and quality of the Witnesses written against their names.

FORM OF POWER TO SELL.

KNOW all Men by these Presents, that

constitute and appoint

true and lawful Attorney in

do make, com-

and on

behalf to Sell, Indorse and Assign all or any Securities of

the United Company of Merchants of England trading to the East Indies for

Shares in their Public Loans, payable from their Treasury at Fort William in Bengal.

When it is intended to limit the Sum, the description of the notes by their numbers & amounts must be marked in this Blank.

to which now or may be lawfully entitled; and to receive the consideration Money, and to give a Receipt or Receipts for the same; and to do all lawful Acts requisite for effecting the premises hereby ratifying and confirming all that Attorney shall do therein by virtue hereof. In Witness whereof have hereunto set Hand and Seal the day of

in the Year of Our Lord One Thousand Eight Hundred and

Signed, Sealed and Delivered by

in the presence of us

N. B. The date is to be inserted at the time of execution, in words of length, and the place of abode and quality of the Witnesses written against their names.

FORM OF POWER TO TAKE UP, SELL OR EXCHANGE PAPER DEPOSITED AT THE TREASURY.

KNOW all Men by the Presents, that

do make, constitute and appoint

true and lawful Attorney for and on behalf of

to re-

ceive from out of the possession of the United Company of Merchants of England trading to the East Indies, the following Securities of the said Company, which have been deposited at their Treasury at Fort William in Bengal; that is to say,

Insert here the numbers, dates and amounts of the several Securities as required by the Sub-Treasurer's Certificate.

and also for and on behalf of same;

to sign proper Acquittances for the

[And to Sell, Indorse and Assign the

Strike out either or both of these same, when they shall have been received, or to exchange the same at the same, when it is not intended to give

Cluses when it is not intended to give

power to sell or exchange, but

merely to receive the deposited Paper,

Securities of the said Company, to

from the Treasury.

be issued in the name of the said

or of any other person to be appointed by

said;] and for and on behalf of

to make such application to

the Governor General in Council at the Presidency of Fort William in

Bengal, as is required by the terms of the Indorsement on the said Securities;

and to do all other lawful acts requisite for effecting the premises hereby

ratifying and confirming all that said Attorney shall do therein by

virtue hereof. In Witness whereof have hereunto set

Hand and Seal, the in the year of Our Lord One Thousand

Eight hundred and

Signed, Sealed and Delivered by

in the presence of us

N. B. The date is to be inserted at the time of execution, in words at

length, and the place of abode and quality of the Witnesses written against

their names.

(Signed) M. CAMPBELL, Sub Treasurer,

General Treasury, March 20, 1805.

True Copies,

R. HUNTER, Actg. Sub Treasurer.

PART III.

PUBLIC FUND AND INSURANCE SOCIETIES.

Bengal Civil Fund.

INSTITUTED 1ST OCTOBER, 1804.

The object of this fund is to provide for the maintenance of the widows and children of such of the subscribers as may not, at their demise, leave property sufficient for the subsistence and education of their families; also to assist in maintaining such of the Subscribers themselves as may be compelled by sickness or infirmity to return to Europe, without an adequate provision for their support.

It is at the option of the civil servants of this establishment, either to subscribe thereto or otherwise.

The following are the rates of contribution :

If the salary or other public allowances of the subscriber be not more than 1000 sa. rs. per mensem, his monthly subscription to be,	Sicca Rupees 10
It more than 1000 and not above 2000	20
It more than 2000 and not above 3000	30
If more than 3000 and not above 4000	40
If more than 4000	50

The contribution payable by each subscriber is deducted from his monthly allowances by the sub-treasurer, collector or other officer, paying the same, and transferred to the treasurer of the fund. The committee of managers may in particular cases, admit a deviation from it, if a different mode of payment shall be desired by any subscriber.

All applications for admission to the benefits of the fund are to be made to the committee of managers, and to be accompanied with the necessary information, documents, and proofs to enable the committee to ascertain the circumstances and situation of the party applying. The managers, after calling for any further information or evidence which may appear to them requisite are to submit the whole case for the determination of the subscribers, at the next general meeting. In cases of emergency and distress however, when the managers may consider the claim valid, they are authorized to advance such proportion of the fixed allowances hereafter specified as may appear to them indispensably requisite, until a determination can be passed by the subscribers.

Any subscriber to the fund who may be compelled by sickness or infirmity to proceed to Europe for the recovery of his health, and shall not be possessed of sufficient means to pay for his passage to Europe, and support himself and family during his necessary absence from India, on his making a declaration upon oath to this effect, or otherwise establishing the fact, and producing a certificate of the necessity of his return to Europe, solemnly attested by the surgeon who has attended him and countersigned by a member of the medical board, with the consequent permission of government for his proceeding to Europe, will receive from the fund a donation, equivalent to the Company's allowance for a twelve-month to a servant, of his rank when out of employ, viz. if he be a senior merchant, 4000 sicca rupees, if a junior

merchant 3000 sicca rupees, if a factor or writer 2000 sicca rupees. At the expiration of one year if the party be in Europe, a further donation shall be made to him, on his application to the agents for the fund in England, equal to that advanced to him upon his embarkation to India; at the exchange rate of two shillings and six pence for the sicca rupee, viz. £500, £375, or £250, according to his rank in the service at the time of his leaving India. Should the imperfect recovery of his health render it necessary to protract his stay in Europe beyond the second year, and besides his own declaration upon oath to this effect he shall produce to the agents for the funds in England, a certificate solemnly attested by a respectable physician, or other professional gentleman or established practice, that the state of his health has not admitted of his previous return to India, he will, at the commencement of the third year after his embarkation from India, receive from the Agents in England, a donation equal to a moiety of the amount paid to him in the preceding year, and another moiety on a similar declaration and certificate at the end of six months, viz. two years and half after his embarkation from India, if he be still in Europe, which is to be considered to include all claims whatever upon the fund to the period of his return to India: passage money is granted, in cases appearing to require it in addition to the sums above specified, and in such cases the amount is to be determined by a general meeting of the subscribers.

On the death of any subscriber to the civil fund, who may not be possessed of property sufficient to provide for his family, and may, consequently, leave a wife, cohabiting with him or maintained by him and living under his protection to the period, of his decease, without an adequate provision for her support, as hereafter specified; if, on the information documents and evidence, which may be submitted by her to the managers of the fund, it shall appear to the satisfaction of a general meeting of the subscribers that she is a proper object, a pension is to be assigned to her, under the provisions and limitations stated in the following article, Provided that nothing contained therein, or in any other part of the rules for this institution, shall be considered to entitle her to the benefits of it, any widow, who may have been legally divorced or separated from her husband for adultery; or who at the period of her husband's demise, may have quitted his protection and be living in a state of notorious adultery, though not divorced or separated from him by law.

First. If the widow at the time of her husband's death, be resident in India, and be left without an income exceeding one hundred rupees per mensem, a pension to be assigned to her of three hundred rupees per mensem, during her residence in India. If the widow be not resident in India at the time of her husband's death or shall afterward quit India, and her income, from her husband's estate or otherwise, shall not exceed one hundred pounds per annum, the pension to be assigned to her be three hundred pounds per annum.

Secondly. If the income of the widow, resident in India, at the death of her husband, be more than one hundred sicca rupees per mensem, but exceed not four hundred rupees or if the widow be not resident in India at the time of her husband's demise, or shall afterwards quit India, and her income be more than one hundred pounds per annum, but shall not exceed four hundred pounds per annum, the pension to be assigned to her is to be such as will make up her income to four hundred rupees per mensem, during her residence in India, or four hundred pounds per annum in Europe, or elsewhere.

Thirdly. In the event of a widow, to whom a pension may have been assigned acquitting subsequently by inheritance, bequest, or otherwise, any property or income which with the property left to her at her husband's de-

cease, and the pension received by her, may render her total income, including her pension from the fund, more than five hundred rupees per mensem, during her residence in India, or more than five hundred pounds per annum in Europe or elsewhere, her pension from the fund is liable to abatement, proportioned to the excess of her entire income, including the pension, above the sum specified; or to be altogether discontinued, in the event of her property or income, exclusive of the pension assigned to her from the fund, being equal to the full sum of five hundred rupees per mensem in India, or five hundred pounds per annum in Europe, or elsewhere.

Fourthly. All pensions of widows are also liable to discontinuance on their remarriage. But in the event of their being again left in a state of widowhood, without an adequate provision for their support, they may be again admitted to the benefits of the fund, under the same provision and limitations as on their original admission.

Fifthly. The pensions to widows, who may be admitted to the benefits of the fund, are to be paid in advance half yearly to themselves or to their authorized agents. But the acknowledgement of the widow herself shall be taken for all sums paid in her behalf; and shall contain solemn declaration that her entire income including the pension received by her does not exceed the sum limited above.

Widows are, if they have no means of paying for their passage to Europe, supplied from the fund with such sum as may appear requisite for that purpose.

If any subscriber to the fund shall die without the means of providing for his family, and shall consequently leave a child or children, born in wedlock, without an adequate provision for their maintenance; and on the information, documents, or evidence which may be submitted in their behalf to the managers of the fund, it shall appear to the satisfaction of a general meeting of the subscribers that they are proper objects, an allowance for their maintenance and education shall be assigned from the fund, under the provisions and limitations contained in the following article:

First. If the child or children of the deceased subscriber be left without any provision, the allowance for the education and maintenance of each child, to be granted from the fund, in India or in Europe, is to be according to the age of the child, as follows, viz.

Till five years age, thirty rupees per mensem in India; or thirty pounds per annum in Europe.

From the commencement of the sixth year, to the end of the eight, forty rupees per mensem in India; or sixty pounds per annum in Europe.

From the commencement of the ninth year, to the end of the eleventh, fifty rupees per mensem in India; or eighty pounds per annum in Europe.

From the commencement of the twelfth year, sixty rupees per mensem in India; or one hundred pounds per annum in Europe.

Secondly. If any provision be left by a subscriber for his child or children; or if after his death they shall at any time become possessed of property or income by inheritance, bequest or otherwise; but not such as to afford the sums specified for their education and maintenance; the allowances to be granted from the fund are to be such as, in addition to the property or income possessed by them, will make up the several sums above specified according to their respective ages, and as they may be resident in India or in Europe.

Thirdly. In the event of the property or income left to the child or children, of a subscriber, at his demise, or which may subsequently devolve or be in any wise acquired by them, being such as to afford the full amount specified for their education and maintenance, they are not considered entitled to any allowance from the fund; and any allowances which may

have been granted before such accession of property or income are to be discontinued.

Fourthly. The allowances granted from the fund, for the maintenance and education of children, are to be paid in advance half yearly, to their guardians or relatives; or to such persons as may be intrusted with the disbursement of the sums allotted for them either by the managers of the fund in India or by the agents to the fund in England; who from time to time are to adopt such measures as may appear necessary for the purposes of ascertaining any accession of property, which would render the allowances from the fund liable to abatements or discontinuance.

Fifthly. The provisions so made from the fund, for the maintenance and education of female children, ceases on their marriage, or on their being settled in any profession or employment; and the provision for male children ceases on their being settled in any profession or employment or on their attaining the age of twenty one years. But any requisite sum, not exceeding five hundred pounds, may be appropriated to the benefit of male or female children by the managers of the fund in India; or by the agents of the fund in England at the time of their marriage, or of their being settled in any profession.

For children who may be in India when admitted to the fund, and who may be sent to England for their education, with the concurrence of the managers, passage money, if requisite, is to be supplied from the fund, not exceeding one thousand Sicca Rupees for each child. An allowance for passage money, not exceeding one hundred pounds also to be granted if it appear necessary, for the return to India of any children admitted to the fund, who after completing their education in Europe, may return to India.

In all cases of application being made to the fund for assistance to the family of a deceased subscriber, an authenticated copy of the will of the deceased, or if he shall have died intestate, a full authentic statement of any property left by him, and of the legal heirs thereto must be submitted for the information of the managers and subscribers. A general meeting of subscribers has full power to reject the application for aid from the fund, where it may appear that a subscriber, leaving property, has made an improper devise of it, with a view to throw his family upon the fund or has purposely neglected to make a disposition of his property for the benefit of his family.

Those who may arrive in India and subscribe to the fund, are considered subscribers from the time of their arrival at Fort William or from the commencement of any allowances receivable by them as civil servants of the Bengal establishment. But no civil servant of this Presidency in India, who may not accept the invitation given to him by the preceding article, within six months after his arrival in India, shall be admitted to become a subscriber.

The contribution of every subscriber to the fund, ceases upon his leaving India, to return to Europe, but in the event of his returning to India, and again receiving allowance from the Company, he is to renew his contribution from the commencement of such allowance.

If a subscriber to the fund, at the time of his retiring from the service to return to Europe, shall have contributed, by his previous monthly payments to the fund the principal sum of five thousand sicca rupees; or if, on his quitting the service, he shall pay to the fund what may be wanting to complete his contribution to that amount; such contribution shall entitle the family of the subscriber, on his demise, to the benefits of the institution, under the several provisions herein stated, or such as may be hereafter established, in like manner as if his death had taken place during his residence and actual subscription to the fund in India. The family of any subscriber to the fund, who may die during his temporary absence from India

for the recovery of his health are also considered entitled to the benefits of the fund under the existing rules of it, whether such subscriber may have contributed more or less than five thousand sicca rupees. In all other cases, of the deceased member or the institution shall not have been an actual subscriber to the fund at the time of his death, and shall not have contributed five thousand sicca rupees to the fund, it shall be at the option of the subscribers to admit his family to the benefits of the fund, or otherwise.

If a subscriber to the fund shall be dismissed from the service, he shall cease to be entitled to the benefits of the institution, and his widow and children, shall in like manner, have no claim to the benefit of the institution—But in each case the amount of his actual contributions to the fund, shall be returned with interest, at the rate of ten per cent. per annum.

If a subscriber shall be suspended from the service, he shall, during the period of his suspension, cease to be entitled to be a person to the benefits of the institution: but in the event of his re-entrance, he shall be restored to his former rights.

A subscriber suspended from the service, shall however, have the option of receiving back the amount of contributions, in the same manner as in the case of persons finally dismissed from the service, but if he should take advantage of this option, he shall cease to be entitled to the benefits of the institution, either for himself or family, as in the case of persons finally dismissed from the service.

If a subscriber, being suspended from the service, shall die during the period of suspension, his widow and children shall be entitled to the full benefits of the institution, excepting in the case of his receiving back the amount of his contribution.

Bengal Civil Service Annuity Fund.

REGULATIONS AS SANCTIONED BY THE HONOURABLE THE COURT OF DIRECTORS.

1st. The Subscribers shall, from the 1st of May 1825, contribute, for the purpose of the Fund, Four per Cent. of their Salaries, and all other public emoluments, however denominated; compensation for traveling expenses excepted.

2d. Should any Subscriber be engaged in India on private business, and thereby voluntarily exclude himself from public employ, his Subscriptions to the Fund shall cease; and in the event of his hereafter relinquishing such private business, and resuming employ in the Service, his Subscriptions may be resumed, but the intervening period shall not be reckoned in the time necessary to qualify him to become an Annuitant: And this rule shall be equally applicable to all persons now in the Service who may have been, or may be engaged in private business.

3d. The Annuities are fixed at 10 000 Rupees each, payable in England at 2 Shillings the Rupee, being £1,000 Sterling.

4th. The Annuities shall be tendered to Subscribers having served in the Civil Service 25 years, and actually resided 22 years of that period in India, according to their seniority on the gradation list of the Service, as fixed by the Court of Directors, and the right of preference shall not be barred by refusal in a preceding year.

5th. The Annuities shall commence with the first of May in each year, beginning with the year 1826; that is to say, shall fall due at the end of the said official year; and in like manner, the succeeding Annuities shall commence on the first day of the following official years, and fall due at the close of each year respectively.

6th. At a convenient period before the close of each year, the Managers of the Fund shall require, according to seniority, a sufficient number of Subscribers to signify their willingness, or otherwise, to retire on the Annuity to be granted by the Fund; and in case of the absence from India of Members, such requisition shall be made to their constituted Agents in Calcutta. It will, of course, be incumbent on Members duly qualified to become Annuitants, previous to leaving India, to empower one or more persons in Calcutta to act on their behalf, and to communicate to the Managers the names of such Agents.

7th. The following members shall be regarded as having virtually intimated, for the time being, their unwillingness to retire on the Annuity; viz. those to whom a requisition may be made as above provided, and on whose part no reply may be received, on or before the first day of the year, with which the Annuities intended to be granted may commence; and those who may have quitted India, and failed to empower any resident in Calcutta to act for them during their absence.

8th. The number of Annuities offered shall not be more than may complete Nine per Annum from the 1st of May, 1826.

9th. The actual value of Annuities tendered and accepted as above, shall be passed to a separate account on the books of the Institution, under the head of Appropriated Funds; and to the debit of this account shall be entered all payments in satisfaction of Annuities.

10th. Should any Subscriber, having resided in India in the Civil Service not less than 22 years, and been a Member of it the full period of 25 years, retire from the Service before the option of an Annuity may devolve on him, he shall be entitled to the same in his proper turn, without any payment to the Fund, save what may be claimable under the following rule.

11th. Any Subscriber who may accept the tender of an Annuity shall be required, to entitle him to such Annuity, to pay to the Institution, previous to the date at which the Annuity is to commence, the difference between one-half of the actual value of the Annuity on his life, and the accumulated value of his previous contribution, in case the latter quantity shall be less than the former; these values shall be determined as below provided.

12th. Any Member so choosing may decline paying the difference defined in the foregoing rule, and shall, in such case, be entitled to an Annuity diminished in proportion to the sum by which the accumulated value of his contributions is less than one-half of the actual value of an Annuity on his life.

13th. Any Subscriber who may be dismissed from the Honorable Company's Service, shall forfeit all right to benefit by the Institution, and be entitled to no refund of payments which he may have made.

14th. The interest of any Subscriber who may be suspended from the Honorable Company's Service shall be in a recess, but shall revive on his restoration. If he be permitted (whether the permission be granted at the time of, or during his suspension, or at that time of his restoration) to draw salary for the period of his suspension, then his contributions to the Fund for that period shall be claimable, and the intervening time shall be reckoned as Actual Service; but if he be not allowed salary for the period of his suspension, then no contribution shall be claimable from him for that period, and which in that case is not to be computed in the term of service necessary to qualify him for the acceptance of an Annuity.

15th. The resignation of the Honorable Company's Service is an essential condition to entitle an individual to an Annuity from the Institution, and Annuity will not be permitted by the Court to return to the Service: It is therefore provided, that should any Member fail, on or before the first day of July of the year with which the Annuity accepted by him may commence, to comply with said condition, he shall be considered to have forfeited his right to an Annuity from the Institution for that year. It is likewise provided, that when a Member, accepting an Annuity, shall resign the Service before the first day of July, but after the first day of the year with which the said Annuity is made to commence, he shall, in such case, at the close of that year, only draw the Annuity from the date of his resignation, a sum proportionate to the time intervening between the first day of the year and that date, being deducted for the benefit of the Institution.

16th. The Fund is open for the Subscriptions of all covenanted Civil Servants upon the Bengal Establishment, including such as may be in England, and who have not either finally resigned the Service, or protracted their absence from India beyond the prescribed term of Five Years; each Civil Servant now residing in India shall be specially invited to join

the Institution, as shall those subsequently arriving, whether they be returning to the Service, or newly appointed to the same; and the following shall be excluded from ever becoming Members of the Institution; viz. those residing in India, who may fail to signify in writing their consent to join the Institution on or before the 1st of May 1826, next; and those returning to, or for the first time arriving in the country, subsequent to the present date, who may commit a similar default within six months from the date of their return, or arrival in the country, respectively; provided, however, that no person, not in India, nor on his passage thither upon the 1st of May, 1825, shall be entitled, on subsequently returning to the country from England, to receive an Annuity under the Rules of this Institution, except after residence in the country for a period of Five Years from the date of such subsequent arrival.

17th. The affairs of the Institution shall be managed by a Committee of Nine, of whom four shall be ex-officio, the Chief Secretary to Government, the Accountant General, the Sub-Treasurer, and the Civil Auditor. The other Five shall be Subscribers, and elected at a General Meeting. The Members of the Committee shall be also the Trustees for the Funds of the Institution.

18. The Sub-Treasurer of Government shall, with the permission of the Governor General in Council, be requested to act as Treasurer to the Institution, and the funds, as well those set part for the payment of Annuities as those arising from the accumulation of capital, shall be deposited in the Public Treasury, subject to the direction and control of the Trustees and Managers of the Fund.

19. For the management in England of such affairs as the Members cannot personally conduct, and Agent or Agents shall be appointed by the Managers and Trustees in India, if such shall be the wish of the Service.

20. The committee of Managers or the majority of those present at a Meeting of five or more, or if less than Five be present, any three Members of the Committee, who may concur in opinion, shall be competent to decide in the first instance upon all matters relative to the receipts and disbursements of the Fund, as well as generally upon all subjects connected with the management of the Fund, and the due execution of the Rules established for it, which, by such Rules may not have been expressly reserved for determination by the General Meeting of the Subscribers to the Fund.

21st. But the decision of the Committee of Managers, in all cases, shall be liable to revision and control by the Resolution of the Subscribers duly passed at a regular General Meeting.

22nd. The Committee of Managers, who may be appointed in the first instance, shall be authorized to appoint a Secretary and Accountant to the Fund, and to fix such allowance for him, payable from the Fund, as they may consider adequate to his services. The Officers so appointed, shall act under the direction of the Committee of Managers, and shall also attend the General Meetings of the Subscribers, the proceedings of which and of the Committee of Managers, and generally all papers appertaining to this Institution, which may not be intrusted to the Treasurer in India, or to the Agents in England, shall be kept under the charge of the Secretary and Accountant to the Fund, and shall, by application to him, or the Committee of Managers, be open to the inspection of any of the Subscribers to the Fund.

23rd. All future appointments to the Office of Secretary and Accountant to the Fund as well as the appointment of any other person, whom the Managers may find it necessary to employ to the due execution of the trust committed to them, shall in like manner be made, and their allowance

fixed by the Committee of Managers, subject as in all other cases, to the control of the General Meetings of the Subscribers.

24th. In the event of any of the Five Managers who may be elected annually, being subsequently removed from the Presidency without any intention of returning to it during the year of their election, it shall be communicated to the Subscribers at the next General Meeting; and in such instances, as well as in all instances of vacancy in the situation of Manager, by death or otherwise, a new election, if it appear necessary shall take place for the unexpired part of the current year.

25th. A General Meeting of the Subscribers shall be held at the Town Hall, in Calcutta, on the First Monday of the second month of every year (or as soon afterwards as the accounts can be made up and prepared for inspection) to receive and audit the accounts of the preceding year, and to decide on any question which may arise or be referred. The Committee of Managers, or any nine Members of the Institution may also convene a Special General Meeting at the Presidency, by public notice in the Government Gazette, if at any time there shall be found occasion for it, provided that the days fixed for holding such Special Meetings and the object of them be advertised at least six weeks before the same are held, for the general information of the Subscribers.

26th. All questions proposed at the General Meeting, whether Annual or Special, shall be determined by a majority of three-fourths of the Members who may either be present at such General Meetings, or vote thereat by proxy; but the concurrent voices of nine Members at least, shall be requisite to determine upon any question whatever; and upon all general questions involving any increase or diminution of the rate of contributions now fixed, or any essential addition to, or alteration in, the original rules and principles of the Institution, which are now established, all Subscribers in India who may not be able to attend the Meeting in person, shall be allowed to deliver their sentiments and votes by a written communication, to be signed by them, and addressed to the Chairman of the Meeting; provided always, that no decision upon such question shall be valid, or have any effect until sanctioned and approved by the Court of Directors of the East India Company, to whom all parties, considering themselves aggrieved by such decision, shall have a right of appeal, and the decision of the Court of Directors shall, in all cases, be final.

27th. In discharge of each Annuity of 10,000 Rupees granted by the Fund, the Sum of £1,000 Sterling shall be paid to the Annuitant through the Company's Treasury in London, at the close of the year in which the Annuity may commence, the Managers of the Fund undertaking, at that period, to pay over to the Government of Bengal the sum of 10,000 Rupees for each Annuity so payable, under the principles upon which the Company's contribution to the Fund is to be regarded.

28th. The right of Annuitant to receive the Annuity for any particular year shall depend on his having survived that year.

29th. The actual value of an Annuity on the life of any Subscriber shall be determined by the table annexed hereto—The rates exhibited by this Table shall be revised and altered by a decision of a General Meeting, should experience and the fluctuation of interest suggest the necessity of such an arrangement: Provided always, that any alteration therein shall not take effect until it has been sanctioned and confirmed by the Court of Directors of the East India Company, whose decision shall be final.

30th. To determine the accumulated value of the contributions of any Subscriber, the Accountant shall keep separate accounts for each Member, and these accounts shall be annually made up with the rate of interest allowed by the Company.

31s. At the close of every third year the Managers shall, according to the next table, calculate the actual values of the pending Annuities, and shall then compare the total of their values with the assets belonging to the approved Funds of the Institution; should those assets, except in value the said total, the difference shall be carried to the credit of the unappropriated Funds of the Society, and be available for the purposes of the Institution; on the other hand, should the value of the said assets be less than the total afore-said, the deficiency shall be supplied by a transfer from the latter Fund to the former.

32d. An Annuitant, upon becoming such, shall be furnished with a formal Certificate declaratory of his admission to the Annuity, under the hands of not less than three of the Managers of the Fund. A duplicate of the Certificate must be furnished to the Bengal Government and forwarded to the Court of Directors in London.

Calcutta, 1st October 1825.

TABLE referred to in Rule 29th, shewing the Value of Annuities of 1 Rupee and 10,000 Rupees on a Life from 30 to 76—Interest being 8 per cent.

<i>Age.</i>	<i>Value of an Annuity of one Rupee</i>	<i>Value of an Annuity of 10,000 Rupees</i>	<i>Age</i>	<i>Value of an Annuity of One Rupee.</i>	<i>Value of an Annuity of 10,000 Rs.</i>
30	11 682	116820	54	8 87	88270
31	11 598	115980	55	8 670	86700
32	11 512	115120	56	8 509	85090
33	11 423	114230	57	8 343	83430
34	11 334	113340	58	8 173	81730
35	11 236	112360	59	7 999	79990
36	11 137	111370	60	7 820	78200
37	11 035	110350	61	7 617	76170
38	10 929	109290	62	7 449	74490
39	10 819	108190	63	7 253	72530
40	10 705	107050	64	7 052	70520
41	10 589	105890	65	6 841	68410
42	10 473	104730	66	6 625	66250
43	10 356	103560	67	6 405	64050
44	10 235	102350	68	6 179	61790
45	10 110	101100	69	5 949	59490
46	9 980	99800	70	5 716	57160
47	9 841	98410	71	5 479	54790
48	9 707	97070	72	5 241	52410
49	9 563	95630	73	5 004	50040
50	9 417	94170	74	4 769	47690
51	9 273	92730	75	4 542	45420
52	9 129	91290	76	4 526	45260
53	8 980	89800			

Bengal Military Fund.

The Directors of the Military Fund having received numerous enquiries respecting the Regulations of the Fund, and the terms on which the capital of the late Widow's Fund has been transferred to the Military Fund, avail themselves of the liberality of the Editors of the Calcutta Newspapers in giving gratuitous insertion to the amended Code of Regulations, which took effect from the 1st November, 1824, and also to the Resolutions adopted at a General Meeting of Members and Subscribers of the Widow's Fund, on the 18th August 1823.

The Directors at the same time notify that the Widows of Dis-sentients will not benefit by the increase of pensions voted on the 8th November 1824, which is restricted to Widows *now* on the Fund, and who came on it subsequent to the 1st January, 1809.

By Order of the Directors,

Military Fund Office, }
15th Nov. 1824. }

H. MARTINDELL,
Secretary.

At a General Meeting of the Members and Subscribers of the Bengal Military Widow's Fund, held at the Bank of Hindoostan this-day Monday, 18th August, 1823.

The following resolutions were proposed and unanimously agreed to.

1st. That the following Extracts from the General Letter of the Honorable Court of Directors in the Military Department, dated 26th February 1823, and forwarded with Lieutenant Colonel Casement, C. B. Secretary to Government's Letter of the 4th ultimo, be read, viz.

Extract Honorable Court's Letter.

Para, 12. "We now proceed to convey to you our sentiments and Orders relative to our contribution to the Military Widow's Fund."

13. "It appears from the statement of the Managers (Letter 30th July 1820 ;) that the Subscribers to the Fund have greatly decreased in number; those in the unmarried Class having almost wholly withdrawn their Subscriptions, while several of the married Officers have entered into other Tontines; notwithstanding the patronage which we have given to the Fund, and the advantage which it possesses of a large annual contribution from us."

14. "All the other Funds established at your Presidency to which we contribute are, as far as the provision for Widows is concerned, framed upon principles similar to those which were laid down in our Military letter of 22d February 1811; and the Military Funds at Madras and Bombay which are exclusively confined to Charitable purposes and embrace a greater variety of such objects, are supported by nearly the whole of the Officers of those Establishments."

15. "We are of opinion, that a Military Fund upon the General Principle of those of Madras and Bombay, is equally suitable to the Officers of your Establishment, and would be attended with equal success."

16. "You have therefore our authority upon the receipt of this despatch, to offer to the Subscribers of the Bengal Military Widow's Fund, the allowance of the increased rate of Interest solicited upon their Securities, upon the condition of adopting as the basis of their Regulations, the principle of the Military Funds of Madras and Bombay, except in respect to the provision for Orphans; an object which is already adequately provided for by the Military Orphan Society of your Establishment, and the exclusion of which will justify a proportionate reduction in the rates of Subscription."

17. "These funds besides embracing the important object of making a liberal provision for distressed Widows and Orphans, provide also for the payment of passage money for their conveyance to England, and also for passage money to and from England, and support there, for Indigent Members of the Fund, labouring under ill health, and the Military Fund at Madras has lately commenced granting Pensions to Officers having served more than 10 years in India, who have been compelled to leave the Service from ill health, without being entitled to full pay."

18. "These are provisions of advantage to the Service generally, and holding out strong inducements to subscribe to unmarried Officers on whose support the prosperity of these Funds so much depends."

19. "Our wish is, that if you are not already in possession of it, you should refer to the Governments of Madras and Bombay for full information in regard to the Military Funds at those Presidencies, and the principles upon which the scale of contributions has been fixed, in reference to the advantages which they respectively hold out to their Members; in order that the Managers of the Bengal Fund after making due allowance for the absence of any necessity to provide for Orphan Children, may form a correct opinion to be previously sanctioned by you, of the terms which it may be proper to offer to the present Subscribers, as the condition of transferring their Interests into the Fund thus modified, and to the Officers in our service who do not subscribe to the present Fund."

20. "We shall approve of your allowing such Subscribers to the present Fund, as may dissent to the transfer of their Interest into the New Fund, to continue their Subscription under the Regulations as explained in our letter of the 22d February 1811, with respect to His Majesty's Officers, their Widows being allowed the present rates of Pension, but we are most desirous that you should endeavour to combine the two parts of the Fund by such modifications as shall give substantial security to the New Subscribers, while at the same time they improve it's condition and preserve that good faith which is due to those, who have contributed to the present Fund."

21. "From this reservation in favor of the existing Subscribers to the present fund, however, must be excepted those subscribers who, under the New Regulations recently approved by you; have subscribed for a higher rate of Pension than their Widows would have been entitled to, under the former regulations in reference to the rank of their husbands in the Army. We do not withhold the expression of our disapprobation of the sanction which you have given to a rule contravening entirely, the only part with

one exception, of our Instructions of 22d February 1811; which the Managers of the Military Fund at your Presidency have thought proper to act upon. Whether we view the case of these Subscribers in reference to the above considerations, or to the security of the Fund, we have no hesitation in expressing our opinion that they ought to be placed in the situation from which the new Regulations may have induced them to remove (with the exception only of the difference between their Regimental and Army rank, hereafter adverted to;) and the amount returned to them which may have been subscribed under the Regulation in question, in excess of their former subscription."

22. "We admit, that the arguments used by the Managers in favor of the proposition for opening every class of Subscription to the service generally are correct, as applied to a Tontine supported only by the contribution of its Members."

23. "Every Subscriber's Widow is, on that Supposition, likely to benefit in proportion to the amount of the husband's Subscription, and the sooner that Subscription commences, the better for the Fund. But if the Fund be aided by Charitable Contributions, or by the contributions of the Parties not deriving benefit from the Fund; the Widows of those who subscribe to the higher classes will, by obtaining a larger share of these contributions diminish pro tanto the shares of the inferior Classes."

24. "We are disposed however, so far to relax the principal of our former instructions as to consent to your allowing Officers to Subscribe according to their Army Rank, as was requested by Captain Faithful, in his letter to the Managers dated 4th March 1820. In our instructions of 22d February 1811, we did not particularly treat of the difference established between the rates of contribution of married or unmarried Subscribers. — With a view to encourage the contributions of the latter Class, we are prepared to sanction a difference of rates for two Classes."

25. "We decidedly object to the principle sanctioned by the new Regulations which requires a fresh Certificate of health, for every rise of Class; a condition, which however proper when each Class of Subscription is open to every Officer although remaining Stationary in Rank. Would operate with peculiar hardship when applied to rise by promotion, as it would deprive the Widow of an Officer of the Pension of her Class, in case her husband should suffer in his health, in any stage of his promotion; either from climate or the nature of the public service in which he might be engaged."

26. "We have lately resolved to render it obligatory upon all Civil Servants, appointed by us in future, to subscribe to the Civil Fund of their respective Presidencies; and to communicate to such of those Servants, now in India, our wish, that they may subscribe, and our determination to refuse compliance with any application for relief on the behalf of Widows or Families of such Servants as shall refuse to contribute to the Fund."

27. "It is our intention to adopt similar resolutions in regard to the Subscription of Military, Medical, and Ecclesiastical Servants, appointed for the Presidencies of Madras and Bombay, to the Funds established for their respective services, and we shall be prepared to follow the same course in favor of the Bengal Military Widows' Fund, when its constitution shall have been revised upon the principles explained in this letter."

28. "The adoption of such a revolution may render it proper that the principle of confining the operations of the Fund to cases of distress should be so far modified, as to admit of some contingent benefit to the contributors, generally, as it respects the Civil Funds of Madras and Bombay, the optional Annuities held out to a limited number of their Subscribers, will answer the purpose, although the gradations of rank in the Military Service,

preclude the adoption of an arrangement precisely similar by the Military Funds; we are of opinion, that the modification of the "eventual benefits" described in the 5th section of the Regulations of the Madras Military Fund, dated in October 1818, extending those, or similar, benefits to a limited number of Officers, not in ill health, may accomplish the object without interfering in any material degree, with the benevolent purposes of the Fund."

2d. That the present meeting having taken into consideration the recommendation and suggestions contained in the above extracts from the letter of the Honorable Court; and knowing also that it is the wish of a numerous body of the Bengal Army, that a Military Fund similar to those of Madras and Bombay should be established at this Presidency.

3d. That it be proposed, for the suffrages of the army at large; that a Bengal Military Fund be established, and that it be further submitted for the sanction of those concerned, that the Bengal Military Widow's Fund be incorporated therewith.

4th. That the following Statement of the Military Widow's Fund up to the 31st December 1822, shews the same to be in a most satisfactory and flourishing condition, the income exceeding the Expenditure of the last year, by more than 78,000 Rupees.

Amount of Capital in Government Securities,	10,08,200	0	0
Balance in hands of Treasurer,	4,391	7	4
	10,12,501	7	4

ANNUAL INCOME.

Donation of the Hon'ble Court of Directors,	22,965	8	1
Ditto from Members as received in 1822, ..	37,141	13	2
Subscriptions from Members,	59,604	8	3
Ditto from Subscribers,	7,669	0	0
Interest on Government Securities,	60,192	0	0
	1,78,862	13	9

ANNUAL INCUMBENTS:

53 Widows in England,	68,900	0	0
27 Ditto in India,	27,069	0	0
	95,960	0	0
Sundry Expenses,	4,879	5	9
	1,00,839	5	9
Balance Sa. Rs.	78,023	8	

5th. That it is the first duty of the Members of the Military Widow's Fund, to provide proper Securities for the full payment of all Annuities due to Widows of deceased Members.

6th. That a Certain proportion (hereafter to be determined;) of the above Capital of 10 Lacs, be transferred to the proposed new Military Fund; the said new fund stipulating to pay in full the amount of annuities alluded to in the foregoing Resolution.

7th. That all Members of the Bengal Widow's Fund, who have paid their donations and Subscriptions; be considered Members de jure; of the Bengal Military Fund in their respective ranks to which entitled; without paying any further donation; their future subscription to the new Fund according to their rank to be hereafter specified as agreed on.

8th. That all Members of the Widow's Fund, declining to become Subscribers to the New Fund; may be allowed to be Members (in a separate class,) of the Bengal Military Fund on the same Regulations and Condi-

tions on which they were previously Members of the Widow's Fund: the new Fund stipulating to secure to such dissentients all the benefits they could have derived from the Widow's Fund, on condition, that they continue the Payment of their former Subscription, and forfeit all other benefits of the proposed Military Fund.

9th. That it appearing to be the wish of the Honorable the Court of Directors that no Officer should subscribe to a higher rank than that which he actually holds, and this also being in consonance with the regulations both of the Madras and Bombay Funds: no Member of the Bengal Military Fund can subscribe to a higher rank, (that of Army, or Regimental being left to the option of the Party;) than he possesses.

10th. That as several Members of the Bengal Widow's Fund have subscribed to a higher rank than, by the preceding resolution, they are entitled to: such Members must enter the new Fund according to their Army, or Regimental Rank, receiving back however (agreeably to the Honorable Court's suggestions;) such portion of their contributions, (and Subscriptions if desired,) as may have been paid in excess of their actual rank under which they thus enter.

11th. That those Subscribers (not Members,) of the Widow's Fund who have subscribed for 5 years shall be considered as regular Members of the Military Fund, without payment of contribution for 5 years. And that all subscribers under the period of 5 years have the sum of their subscriptions calculated in part payment of the contribution, so that it be returned to them.

12th. That after deducting the five payments, the balance of the Bengal Military Widow Fund be transferred to the Bengal Military Fund.

13th. That the above resolutions be printed, and copies sent to all the different Stations and Corps of the Army; and that a Prospectus of the new Bengal Military Fund be forwarded at the same time to Commanding Officers of Stations and Corps, with a request, that they will draw the attention of the Officers, under their respective commands to the Proposed Regulations.

14th. That a Committee be immediately appointed for the better furtherance of the views of the present Meeting, and for the purpose of framing the necessary documents to be forwarded for the information of the Government and the Army, and that the undermentioned Officers be requested to form the same, viz

Major TAYLOR, President.

Captain J. JACKSON, Member.

Captain G. YOUNG, Member.

Lieutenant H. B. HENDERSON, Member.

15th. That a General Meeting of the Officers, Chaplains and Surgeons of the Bengal Army in the service of the Honorable Company be held on a day hereafter to be notified, to take the above Regulations into consideration, and to adopt early measures for finally modelling the new Bengal Military Fund, to commence on the 1st January, 1824, or as soon after as may be practicable.

16th. That a communication of the foregoing proceedings be immediately transmitted for the information and approval of Government.

REGULATIONS

SECTION I.

Admission of Subscribers.

Art. 1. The following description of persons, and they alone, are eligible to be Subscribers to the Bengal Military Fund :

1st. Officers or Cadets in the Military Service of the Honorable Company under the Presidency of Fort William.

2d. Chaplains of the Bengal Establishment.

3d. Officers of the Bengal Medical Establishment.

4th. Officers of the Bengal Establishment on the Retired List.

Art. 2. Cadets or Officers, Chaplains, and Medical Officers, shall be admitted as Members, without being obliged to furnish Certificates of Health, provided they signify their wish of becoming Members within six months after the date of the General Order admitting them to the Establishment, on paying the Donation and Subscription with arrears calculated from the 1st of the Month succeeding their arrival in India. Cadets or Esquires however, (if unmarried) will, on their arrival, be called upon for Subscription only ;—but will be required to pay the full Donation of Lieutenant on attaining that Rank.

Art. 3. All applicants, as above, who may be married, shall be required also to pay the Donation and Subscription of their married Rank, with arrears also, calculated as in the preceding Article.

Art. 4. Individuals of the descriptions enumerated in the 1st Article, who may not have signified their wish of becoming Subscribers within six months of their admission on the Establishment, shall only be admissible on the following Conditions :

1st. That the application for admission be accompanied by the Certificate of two Surgeons, that the person desiring to subscribe is then, to the best of their knowledge, in good health. This Certificate being confirmed by the declaration to the same effect, from the person so applying to be admitted. Applications from married Officers being also accompanied by a Certificate of their marriage.

2d. That Donation and Arrears of Subscription according to the Rank at the time of admission, be paid with compound Interest on those sums accumulated half yearly, at the rate of Eight per cent. per annum. The Arrears to commence from the date of institution of the Fund, or from the entrance of the person into the Service, if subsequent to the institution of the same.

Art. 5. A Subscriber withdrawing from the Fund, forfeits, *ipso facto*, all claims to its benefits, as also the amount of his Donation and Subscription, and all other sums which he may have paid up to the period of his secession. Should he afterwards be desirous of again becoming a Subscriber, he will be admissible on the same terms as a new Subscriber, as described in the 4th Article.

Art. 6. Subscribers who may retire from the Service on the prescribed Pension of their Ranks, or who may return permanently to Europe, shall not forfeit their Title as Subscribers to the eventual benefits of the Fund, provided they continue the regular payments of monthly Subscription of the Rank they had attained at the period of retiring, agreeably to the rates laid down for each Rank in Table No. 2.

Art. 7. Subscribers not in ill health retiring from the Service before they are entitled to the full Pension of their Rank, to forfeit all claims on the Institution.

SECTION II.

Donations and Subscriptions to be paid to the Bengal Military Fund.

ART. 8. All Subscribers to pay a Donation or Premium on entering the Fund, agreeably to the rates specified in the accompanying Table No. 1. and shall also allot for the support of the Fund, as long as they shall continue Subscribers, the monthly sums specified in Table No. II. agreeably to their Rank, whether in India or Europe. The Subscription of Cadets to be calculated at the Rank of Ensign.

TABLE I.

Amount of the Premium, or Donation payable by the different Ranks.

	IF IN INDIA.						IF IN EUROPE.					
	Unmarried			Married			Unmarried			Married		
	Rs.	A	P	Rs.	A	P	£.	S.	D.	£.	S.	D.
Colonels,.....	1000	0	0	2000	0	0	37	10	0	250	0	0
Lt. Cols. & Members Medical Board	560	0	0	1120	0	0	30	0	0	140	0	0
Majors, Chaplains & Superg. Surg.	420	0	0	840	0	0	22	1	0	105	0	0
Captains and Surgeons,.....	300	0	0	600	0	0	15	0	0	75	0	0
Lieutenants and Assistant Surgeons	180	0	0	360	0	0	7	10	0	45	0	0
Cornets, 2d Lieutenants & Ensigns	120	0	0	240	0	0	5	12	6	30	0	0

N. B.—Within six months of the return of an unmarried Subscriber to India, he is to pay up the difference between the Donation in Europe and India.

TABLE II.

Amount of Monthly Subscriptions of the different Ranks

	IF IN INDIA.						IF IN EUROPE.					
	Unmarried			Married			Unmarried			Married		
	Rs.	A	P	Rs.	A	P	£.	S.	D.	£.	S.	D.
Lt. Cols. & Members Medical Board	30	0	0	48	0	0	1	5	0	3	0	0
Majrs Chaplains & Superg. Surg.	18	0	0	27	0	0	1	0	0	1	10	0
Captains and Surgeons,.....	1	0	0	21	0	0	0	15	0	1	2	6
Lieutenants and Assistant Surgeons	8	0	0	13	0	0	0	10	0	0	15	0
Cornets 2d Lieuts. and Ensigns,.....	5	0	0	8	0	0	0	5	0	0	7	6
	3	0	0	6	0	0	0	3	6	0	5	3

ART. 9 Subscribers may redeem by a single payment the periodical Subscription exigible under Article 8, the equivalent Sum being determined on the principle.

The amount of Yearly Subscription shall be multiplied by the value of an Annuity of 1 on the Subscriber's life according to his age, that value to be taken from a Table of which the following is a specimen. On promotion a Subscriber will be liable to pay difference of Donation and to pay at the rate of Subscription.

Age.	Value of Annuity.
25	9 12 5
30	9 9 4
35	9 4 8
40	8 15 0
45	8 8 6
50	8 0 8
55	7 8 0
60	6 13 9

* Reduced to this Scale from 1st January 1826.

ART. 10. Subscribers on promotion shall be required to pay the difference of Donation between their former and increased Rank, as married or unmarried, agreeably to the rates specified in Table No. I, whether in India or Europe.

ART. 11. The Donation may be paid at once, or by monthly instalments not exceeding twelve, at the option of the Subscriber; in failure of which all claims shall be forfeited upon the Fund, either for himself or Widow, unless the amount be paid with Interest at 12 per cent. per annum from the day of admission.

ART. 12. Eligible Individuals who may have applied to the Secretary for permission to subscribe within six months after their admission on the Establishment, will be entitled at any time to the benefits of the Fund.

ART. 13. Monthly Subscriptions of Subscribers shall be paid within four months, after they become due, on pain of exclusion from the Society, or forfeiture of double the arrears of Subscription, except satisfactory reasons can be assigned for the delay of payment. Officers authorising their Paymasters to deduct their Subscriptions from their monthly Pay, shall not be subject to the above penalty; but shall nevertheless be responsible for the arrears, in case it shall appear, that the Paymaster has neglected to make the proper deductions; if payment be then refused, the name to be struck off. Arrears which may be due to the Fund by a Subscriber at the time of his death, will, if not discharged by the Paymaster of the Corps to which the deceased was attached, or by his Executors or Agents, be deducted from the Pension of his Widow.

ART. 14. All Subscribers marrying after their admission into the Fund, and who may be desirous that their Widow should possess claims to the eventual benefits of the Fund, are required to inform the Secretary of their Marriage, and unless this information be given, and payment of the additional Donation made, within six months after such Marriage, the Subscribers shall be required to pay double the amount, with Interest.

ART. 15. Subscribers who may have proceeded to Europe on Sick Certificate, or who may be in the receipt of any periodical aid from the Fund, shall during such period be exempted from the payment of monthly Subscription. The exemption never to exceed three years and not to be repeated until after uninterrupted Subscription of 8 years.

ART. 16. Subscribers who may be prevented from drawing Pay from a temporary cause, such as captivity, extended furlough, suspension from Pay, or the like, shall during such period, be exempted from the payment of monthly Subscription, without forfeiture of the rights of the Subscription; but on the removal of such incapacity, and upon the receipt of Pay, the arrears to be made good within six months.

SECTION III.

Benefits derivable from the Bengal Military Fund.

ART. 17. The Benefits derivable from the Military Fund are twofold:

- 1st. Such as are granted by the Regulations to Subscribers while living.
- 2d. Such as are granted to Widows of deceased Subscribers.

ART. 18. The Benefit granted to Subscribers while alive, are considered personal, and subject to the decision of the Directors for the time being, who will be guided in their decision on each claim, by the Regulations of the Fund, except when they have reason to entertain doubts with respect to any such claim; it will in such cases be their duty to call for further information from the claimant; and if this information should not be satisfactory to the Directors, they are authorized to withhold the payment of the claim.

ART. 19. A Subscriber of whatever rank, who may proceed to Europe on Sick Certificate, and who may not be allowed Passage Money from Government, shall be authorized to apply to the Military Fund for the Passage Money regulated for his rank,* provided his application shall be accompanied by a sincere and solemn declaration that he does not possess the sum of Rupees 10,000; or property of any description to that amount and also shall be entitled on his return to India to receive from the Agents in England, the sum regulated for the outward passage on the production of a similar declaration.

ART. 20. A Subscriber so proceeding to England on Sick Certificate, shall be authorized to apply for the further sum of Rupees Seven Hundred for his equipment, his application being accompanied by a solemn and sincere declaration of his not being possessed of the sum of Rupees 2000; or property of any description to that amount but no allowance will in any case be made for equipment to a Subscriber returning to India.

ART. 21. Subaltern Officers proceeding to England on Sick Certificate, who shall make a solemn and sincere declaration that they do not possess property which will produce an income of £ 50 per annum, shall be allowed that sum annually, during the period of receiving English pay on Furlough. The declarations to be renewed annually.

ART. 22. It having however been deemed necessary to set limits to the claims for gratuitous Passage Money, Equipment allowance, and Income to Subscribers proceeding to England on Sick Certificate, no Subscriber shall consequently be entitled to this indulgence more than once in eight years; reckoning from the renewal of Subscription but in urgent cases of the certified sickness of a Subscriber, who may have already received the benefits of the Fund within that period, the application shall be submitted to the consideration of Subscribers at large, who will decide, if any, or what sum may be advanced as a loan to be repaid within 12 months after the return of such member to Bengal, provided he may then have attained the rank of Captain, otherwise within twelve months after he shall have attained that rank.

ART. 23. Subscribers proceeding to England from any place not under the Presidency of Bengal, shall be entitled to the personal benefits which have been above enumerated, provided they shall have complied with the local Regulations, and shall make immediate communication of the circumstances to the Directors of the Fund.

ART. 24. The second Class of Benefits, namely, those granted to Widows of deceased Subscribers, are absolute, not dependant on the decision of the Directors, but controlled solely by the Regulations of the Institution.

ART. 25. The Widows of deceased Subscribers shall be entitled to receive the Annuities specified in the annexed Table.

Table shewing the amount of Pension to Widows (during their Widowhood) of each Rank.

	<i>In India per month</i>	<i>In England per Annum</i>
	<i>Sicca Rs. az. p.</i>	<i>£ s. d.</i>
Widow of a Col. or Lieut.-Col. Commandant.....	228	0
— Lt.-Cols. & Members Medical Board.....	182	0
— Vajs. Chaps. & Supdtg. Surgs.	136	3
— Captains and Surgeons.....	91	6
— Lieuts. and Assistant Surgeons	62	0
— Ensigns, 2d Lieutenants & Cornets	50	0
Colonels	Sicca Rupees	2400
Lt. Colonels	ditto	2400
Majors	ditto	1800
Captains	ditto	1512
Subalterns	ditto	1500

Provided that nothing contained herein, or in any other part of these Rules of the Institution, shall be considered to entitle to the benefits of it, any Widow who may have been legally divorced or separated from her Husband, for adultery, or who, at the period of her Husband's demise, may have quitted his protection, and be living in a state of notorious adultery, though not divorced or separated from him by law.

ART. 26. If a Widow Pensioner on the Fund marries, her Pension is to cease during her coverture; but in the event of her again becoming a Widow, she shall be readmitted to all the benefits she may have enjoyed from the Fund during her first Widowhood, in like manner as if she had not re-married; but subject of course to all the limitations and conditions prescribed by the Regulations in the first instance. If the second Husband shall also have been a Subscriber to the Fund the Widow will receive however only one Annuity, taking that which may be the greatest, that is to say, according to the Rank of the first or second husband, whichever may be the higher.

ART. 27. Every Widow benefiting by the Military Fund and not provided with a passage to Europe at the expense of Government, shall be entitled (for one passage only) to an allowance of Sixty Rupees 1000, unless the property left by her Husband shall exceed the amount which excludes a claimant from Lord Clive's Fund, in which case there shall be no claim on the Military Fund on the part of the Widow for her passage. Provided the Directors shall be satisfied after due enquiry that from the indigence of her circumstances, she has a reasonable claim to such assistance from the Fund.

SECTION IV.

Eventual Benefits on the Fund.

ART. 28 Independent of the Benefits which have been recited, the Bengal Military Fund is considered as holding out the prospect of Benefits, under the following circumstances:

1st. To Subscribers compelled by ill health to abandon the country after ten years service, and before they are entitled to retire on full pay, the regulated Passage Money of their rank, and an annuity which shall render their total income, from whatever source derived with the exception of pensions for the loss of an eye, or limb, or permanent injury equivalent to such loss equal to the full pay of their rank.

2d. To Officers who may have served twenty-two years in India and may be obliged by ill health to retire from the service without having obtained the rank of Major, the regulated Passage Money of their rank, and such assistance from the Fund as will render their whole income, from whatever source, (derived with the exception of pensions for the loss of an eye, or limb, or permanent injury equivalent to such loss) equal to the pay of Major.

3d. It shall be competent for the Directors of the Military Fund at their discretion, to assist Officers retiring from the service on full pay in limited circumstances, with a sum equal to the regulated Passage Money of their Rank, provided always, that the Resignation of such Officer shall actually have been accepted previously to his embarkation.

ART. 29. Should the Fund however, at any period fall short of the demands upon it, so that the annual income will not defray the Amount of the Annuities and other claims, then it shall be in the power of the Directors, after submission to the Army, to make a proportionate deduction from the Annuity of each Annuitant, excepting always the present Annuitants of the Bengal Widow's Fund and from the Payments to other Claimants above the

Rank of Subaltern, until the state of the Fund shall afford the means of complete Payment; when, if a surplus income exists, the Arrears shall be made good from the amount of surplus, but not otherwise.

SECTION V.

Loans to be Advanced by the Fund in certain cases.

ART. 30. A Subscriber proceeding to England on Sick Certificate, with his wife and children, and Subscribing to a solemn and sincere declaration, that, he is not possessed of property to the value of Rs. 10,000 shall be entitled to apply for Passage Money at the rate of 2000 Rs for his wife, and 1000 Rs. for each child to be advanced by the Military Fund as a Loan upon such Security as shall be approved by the Directors. The amount to be repaid with interest at the rate of 4 per cent, per annum, within two years after the Subscriber's return to India, provided he may have attained the rank of Captain, otherwise within two years after he shall have attained that rank, and the Sureties to be bound to make good any balance or deficiency in the event of the Subscriber's ceasing to be a Member of the Fund before the Bond is discharged.

ART. 31. In urgent cases of the certified sickness of a Subscriber who may have already received the Benefits of the Fund on sick certificate within the term of eight years, the application for assistance shall be submitted for the consideration of the Subscribers at large, who will decide if any, or what sum, may be advanced as a loan under the restrictions, recited in the preceding Article.

SECTION VI.

General Regulations.

ART. 32. The Bengal Military Fund is to be administered by a President and Twelve Directors, to be chosen annually, on or about the 15th of January, by a General Meeting of all Subscribers who may be present at the Presidency. Subscribers who may be absent from the Presidency may vote for Directors by Proxy, on addressing to the Secretary Letters containing the Names of the Persons for whom they wish to vote, or by transmitting such names under their Signature to the General Meeting by the hand of any other Subscriber. The Directors who shall be found duly elected shall then choose their President from amongst themselves.—The precise day and place of Meeting shall be notified by the President, in the Government Gazette, at least two calendar months before hand.

ART. 33. At the Annual Meetings the Accounts of the Fund, and Proceedings of the Directors for the past year, shall be laid before the Meeting, for inspection and approval by the Subscribers present, who were not of the Direction; after which the Meeting at large will proceed to choose Directors for the ensuing twelve months. The accounts to be published for general information.

ART. 34. The Directors of the past year are eligible to be re-elected.

ART. 35. All Subscribers, who may have contributed to the Fund by paying Donations and Subscriptions in their respective Ranks, during six continued months before any Meeting, are entitled to attend to examine the Accounts and Proceedings, and to vote for Directors.

ART. 36. In the event of a Vacancy in the Office of Director occurring, in the intermediate period between two Annual Meetings, the

Directors may choose a Successor from amongst the Subscribers at the Presidency, who may be eligible to the Office.

ART. 37. On occasion of any particular and important business which may necessarily require the opinion of the Society at large, special Meetings will be called of the Subscribers at the Presidency (others voting by Proxy) as provided for in Article 32. Or if any alledged mis-management, or other emergent cause should occur to any twelve Subscribers to require the Notice of the Society at large, a Special Meeting shall be summoned by the President on the written requisition of such twelve Subscribers under the forms above prescribed.

ART. 38. The Directors shall have a Secretary chosen by themselves who also shall be an Accountant, with an Establishment upon such allowances as shall be deemed adequate to the respective duties.

ART. 39. The Secretary will be expected to have an Office at his own Residence for the accommodation of the Meetings of the Directors, for the preservation of the Records, and for the purpose of affording access to the Officers of the Army at large to the Books of the Institution.

ART. 40. The Directors of the Fund will hold regular monthly Meetings; but no Meeting of the Directors consisting of a smaller number than five, shall be competent to the transaction of business; and it will rest with any Director, or with the Secretary, to represent the occurrence of such necessity to the President, who will convene a Special Meeting within ten days from the date of his receiving the application: but no Special Meeting shall be called with the view of reconsidering Resolutions which may have been already adopted by a former Meeting of Directors, unless at the requisition of a number of Directors greater than that which attended such Meeting.

ART. 41. The Secretary will invariably lay before the Directors, either at the regular or Special Meetings, all letters that may have been received by him since the last Meeting. Minutes of the Proceedings of all Meetings will be recorded and authenticated by the Signatures of the Directors present. The Secretary will also submit to the Directors who attended, drafts of all the letters which in those Meetings he may have been desired to write. Letters demanding an immediate answer, when such may be of an ordinary nature, may be replied to by the Secretary, without waiting for a Meeting of the Directors; but every letter proposed to be despatched by the Secretary, must previously receive the special sanction of three Directors, signified by his initials to the drafts, which will be sent to them for consideration.

ART. 42. The Secretary will keep the set of Books in use in the Military Widows' Fund under instructions which he may receive from time to time from the Directors of the Fund.

ART. 43. The Books and Correspondence of the Fund shall be at all times open to the inspection of Subscribers.

ART. 44. When any new Regulation shall appear to the Directors to be advisable such Regulation shall be circulated to Corps for consideration, and the affirmative or negative of the majority of individual votes shall decide its adoption or rejection.

ART. 45. If any Subscriber or Claimant on the Fund shall be desirous to appeal from the decision of the Directors to that of the Subscribers at large, upon any subject which may not be specifically defined by the Regulations, such appeal provided it be approved by three Directors shall be referred by the Directors and decided upon in the manner prescribed in the preceding Article and the decision on such appeal, or that of the Directors in cases not appealable shall be final in all cases whatever; any further agitation of the question by a process of law or otherwise, being deemed in itself to be an absolute forfeiture of all claim on the Fund.

ART. 46. When a reference shall be made to the Subscribers at large respecting either proposed Regulation, or an Appeal, the result of such reference shall be communicated to Corps for the information of Subscribers.

ART. 47., Generally all payments due from the Fund are to be made half-yearly in England, and monthly in India, but in cases when Pensioners or Claimants on the Fund are about to embark for Europe all arrears are to be paid up to the latest date practicable.

ART. 48. Any arrear which may be due to the Fund, by a Subscriber or by an Annuitant who may have received an over-payment, loan or advance, shall in all cases be deducted from the first payments to be made from the Fund to the person owing such arrear.

ART. 49. All income derived from the Bengal Military Fund is declared to be unalienable, and the fact of attempting the alienation of such income in any manner, or under any pretence, shall be deemed in itself a forfeiture of all future benefits from the Fund.

ART. 50. In the event of a Member of the Fund being dismissed the service, the Directors are authorized to afford the unfortunate individual such assistance, as they may deem advisable, limiting the extent of the sum advanced to the net amount contributed by such dismissed Officer during the period of his Subscription to the Institution, and deducting such sums as he may have borrowed from the Fund; but temporary suspension from Rank or Pay is not to be considered a forfeiture of such claims, provided the arrears be paid up within a period equal to that of the suspension and immediately succeeding it.

ART. 51. If a Subscriber who may be dismissed from the Service, by a Court Martial or otherwise, shall afterwards be restored to the Service, he shall be re-admissible to the Fund on payment of the arrears that may have accumulated, with compound interest thereon, in the same manner as if he had suffered only temporary suspension.

ART. 52. All Property belonging to the Military Fund at any period shall be invariably vested in the Honorable Company's Securities, with exception of a small Balance to meet current expences, and Monthly Pensions.

ART. 53. When Interest may be chargeable according to these Regulations, on sums either receivable or payable by the Military Fund, in account with Subscribers to that Fund, or their Families or Representatives, (with exception to the case provided for in Article 30,) that Interest shall be always calculated according to the rate allowed by the Honorable Company on the Property of the Fund vested in the Public Treasury at this Presidency, at the time when such sums may be received or paid.

ART. 54. The existence of the Military Fund must be known to all persons entering the Service, and in the course of six months, they must necessarily have various opportunities of learning the tenor of the Regulations; it will nevertheless be the duty of the Secretary to communicate to each Cadet, Officer, Chaplain, or Assistant Surgeon, entering the Service, the advantage of a speedy declaration of his intention to subscribe, and the penalty of his delaying it for more than six months. This communication is to be made immediately on the promulgation of the order admitting to the Service any individual of the class above mentioned, and is to be repeated at the expiration of three months, but the miscarriage or non-receipt of such communication will not be admitted in bar of any existing Regulation.

ART. 55. The Business of the Fund in Europe shall be conducted through the Agency of SIR G. A. ROBINSON, BART., LIEUT. COL. J. SAGMOND, and HENRY TRAIL, ESQ. who will from time to time receive the necessary instructions for their guidance, and to whom such Applications will be preferred as cannot with equal convenience be submitted to the Directors of the Fund in India.

APPENDIX

No. 1.

Form of Certificates of Health to accompany the Application of an Officer to become a Subscriber.

SECTION 1st, ARTICLE. 4th.

We the undersigned Medical Officers of His Majesty's or the Hon'ble East India Company's service (as the case may be) do hereby solemnly and sincerely declare that we have carefully and personally examined into the State of A. B's health, and that we pronounce him free from any bodily Complaint of a dangerous tendency, and believe him to be a good life.

(Station and Date)

* C. D. } Rank, Corps
and
E. F. } Service.

I, A. B. do hereby solemnly and sincerely declare that the Contents of the above Certificate are in all respects true to the best of my knowledge and belief; that I have disclosed to Messrs. C. D. and E. F. every thing relating to my Health and Constitution, and that I do believe myself to be a perfectly good life.

Signed and declared in my presence this
at Station or Camp

A. B. (Rank, Corps and date)
day of 18

G. H. (Rank)
Commanding at Camp or Station.

No. 2.

Form of Declaration to accompany the Application of an Officer for Passage Money.

SECTION 3d, ARTICLE 19th.

I, J. K. Captain Regiment N. I. do hereby solemnly and sincerely declare that I do not possess the sum of Sicca Rupees 10,000 or convertible property † of any description which can raise my means above that limitation and being on Sick Certificate to Europe agreeably to my Furlough as published in G. O. of the I claim from
the Military Fund the sum of Sicca Rupees under Article 19 of
Regulations.

(Station and date)

J. K.
Captain Regt. N. I.

No. 3.

Form of Declaration to accompany an Application for Equipment Allowance.

SECTION 3d, ARTICLE 20th.

I, J. K. Captain Regt. N. I. do hereby solemnly and sincerely declare that I do not possess the sum of Sicca Rupees 2000, in Money or convertible property † of any description which can raise my means

* In cases where it is not practicable to obtain the Countersignature of a second Medical Officer within a reasonable distance, the same should be noticed at the bottom of the Certificate by the Medical Officer subscribing it.

† By convertible property is meant Horses-houses Plate and such articles as are usually sold by persons proceeding on furlough, Wearing apparel and other requisite for comfort and convenience not deemed convertible.

above that limitation and being on Sick Certificate to Europe agreeably to my Furlough as published in G. O.

I claim from the Military Fund, the sum of
Sicca Rupees Seven Hundred under Article 20 of the Regulations.

(Station and date) _____ Captain _____ I. K. Regt. N. I.

No. 4.

Form of Declaration to accompany the Application of an Officer for Income Allowance.

SECTION 3d, ARTICLE 21st

I, J. K. _____ Regiment Native Infantry, do hereby solemnly and sincerely declare that I do not possess property which will produce an income of £50 per annum, and that I claim that sum yearly from the Military Fund, under the Regulations of that Institution (Article 21st,) for my support being on Sick Certificate to Europe agreeably to my Furlough as published in G. O. _____ of the _____
(Station and date) _____ J. K. _____
Regt. N. I.

No. 5.

Form of Declaration to accompany the Application of a Widow for Passage Money.

SECTION 3d, ARTICLE 27th.

I, E. J. Widow of the late J. J. _____ Regt. _____ do hereby solemnly and sincerely declare that with the exception of the pensions to which I am entitled from the Military Fund and Lord Clives Fund, I am not possessed of nor have any interest in property of any description or from whatever source derived, exceeding the value of Sicca Rupees _____ and exclusive of the abovementioned pensions my entire income will not exceed 50 Rs. _____ or £ _____ per Annum.

(Station and date) _____ E. J. _____
Widow of _____

No. 6.

Form of Declaration to accompany the Application of an Officer for Passage Money for his Wife and Children.

SECTION 5th, ARTICLE 30th.

I, J. K. _____ Regt. _____ do hereby solemnly and sincerely declare that I do not possess the sum of Sicca Rupees 10,000 or Convertible property of any description which can raise my means above that limitation and being on Sick Certificate to Europe. Agreeably to my furlough as published in G. O. of the _____ I claim as a loan from the Military Fund the regulated Passage Money for my Wife and Children under article 30 of the regulations.

(Station date) _____ J. K. _____
Regiment N. I.

No. 7.

Form of Security Bond for the Payment of Loans.

SECTION 5th ARTICLE 30th.

Know all men by these presents that we E. F. of

A. B. of and C. D. of are held and firmly bound jointly and separately to G. H. President of the Bengal Military Fund, or other the President of the said Bengal Military Fund for the time being, in the penal sum of Sicca Rupees to be paid to the said G. H. President of the Military Fund or other the President of the Military Fund for the time being or his certain Attorney, Executor, Administrator, or Assigns, for which payment will and truly to be made, we bind ourselves and each of us, our and each and every our Heirs, Executors and Administrators, firmly by these presents, sealed with our seals dated this day of in the year of our Lord One Thousand Eight hundred and

Whereas the sum of Rupees has been lent and advanced to the above bounden E. F. out of the Bengal Military Fund to enable him to defray the expenses of passage for his Wife and Children to England, but such sum was lent and advanced to him only upon his previous agreement, that he together with the above bounden A. B. and C. D. Should enter into the above written obligation with all Conditions herein after mentioned. Now the Condition of the above written obligation is such that if the above bounden E. F. his Heirs, Executors, or Administrators do and shall will and truly Satisfy, and pay or Cause to be paid into the said G. H. or other the President of the Military Fund for the time being, the full sum of Sicca Rupees with Interest for the same, after the rate of four per Cent per Annum from the day of the date of the above written obligation within two years of the said E. F.'s return to India if a Captain, otherwise within two years after he shall have attained that rank on his return or in case the said E. F. shall not within the above mentioned period pay to the said G. H. or other the President of the Bengal Military Fund for the time being, the full sum of Sicca Rupees as aforesaid with Interest at the rate of 4 per Cent per annum as aforesaid, then if the above bounden A. B. and C. D. their Heirs, Executors and Administrators, do, and shall, will and truly satisfy and pay or cause to be paid to the above named G. H. or other the President of the Bengal Military Fund for the time being, the said sum of Sicca Rupees together with Interest for the same after the rate of four per Cent per Annum, from the day of the date of the above written obligation, then the above written obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed and Delivered,
by the above named E. F.
in the presence of.

Signed, Sealed and Delivered,
by the above named A. B.
in the presence of.

Signed, Sealed and Delivered,
by the above named C. D.
in the presence of.

Lord Clive's Fund.

INSTITUTED 6TH APRIL, 1770.

Pensions are granted from this institution to commissioned and warrant officers and soldiers, superannuated or worn out, in the service of the Honorable Company.

The following commissioned and warrant officers are entitled to the half pay of their respective ranks, from the date of their debarkation in England, on their making affidavit, that they do not possess property to the amount opposite to their respective ranks:

Colonel.....	£ 4,000	Deputy commissary of Ordnance	1,000
Lieutenant-colonel	3,000	Assistant-surgeon.....	1,000
Major.....	2,500	Ensign.....	750
Captain.....	2,000	Assistant Commissary of Ord-	
Commissary of Ordnance.....	2,000	nance Deputy Ditto. Conduc-	
Surgeon.....	2,000	tor and all other inferior war-	
Lieutenant.....	1,000	rant Officers.....	750

All commissioned staff, and warrant officers to have half the ordinary pay they enjoyed whilst in service, viz

	per annum	per day.
Colonel.....	£ 224 2 6	or 12s. 6d.
Lieutenant-colonel.....	182 10 0	.. 10 0
Major.....	136 17 6	.. 7 6
Captain, Surgeon and commissary.....	91 5 0	.. 5 0
Lieutenant, assistant-surgeon and deputy commissary.....	45 12 6	.. 2 6
Ensign.....	36 10 ..	2 6
Conductor of Ordnance.....	36 10 ..	2 6

Their widows, one half the above, to continue during their widowhood.

Pensions to non-commissioned officers and privates, are paid from the day of their debarkation in England, as follows:

Sergeants of artillery, 9d. per day, 1s. to those who have lost a limb.

Privates of ditto, 6d ditto and 9d to ditto ditto

All other non-commissioned officers and privates receive 4 pence 3 farthings. The pensions to commissioned, warrant, and non-commissioned officers and soldiers, are payable half yearly at the India House, in London without deduction at Midsummer and Christmas; but if non-commissioned officers and soldiers receive their pensions in the country, which if they reside more than 20 miles from London they are permitted to do so by the special leave of the Court of Directors, who will appoint a proper person for paying them; a shilling will be charged on each payment, for the person who pays them.

The pensions of commissioned and warrant officers are payable as they fall due; non-commissioned officers and privates paid in advance on their landing for the broken period, to the end of the first half year, and afterwards half yearly in advance.

PENSION TO WIDOWS.

The widows of commissioned and warrant officers, are entitled to a sum equal to one-fourth of the pay of their husbands, upon providing satisfactory evidence that their husbands did not die possessed of property to the amount stated opposite to their respective rank, as follows:

MONTHLY STIPEND.	MONTHLY STIPEND.
Colonel of cavalry .. St. Rs. 96 6 9	Ditto of infantry and engineers 20 0 0
Colonel of artillery, infantry and engineers.....	and surgeon St. Rs. 27 6 0
Lieutenant-colonel of cavalry 69 9 0	Lieutenant of cavalry.....
Ditto of artillery, infantry and engineers.....	Ditto of artillery, and deputy commissary of Ordnance.....
Major of cavalry 58 3 4	Ditto of infantry and engineers, and assistant surgeon.....
Ditto of artillery, infantry and engineers.....	15 0 0
Captain of cavalry..... 44 13 7	Cornet of cavalry..... 15 0 0
Ditto of artillery, and commissary of Ordnance.....	2d Lieutenant of or artillery 15 0 0
Ensign of infantry and engineers.....	12 13 0
Conductor of Ordnance and ridingmaster of cavalry	12 8 0

The pensions to widows are payable in London, under the same rules as are prescribed for those officers, and also in India, by the sanction, of the governor general.

All applications from widows are to be accompanied by attested copies of the certificates of their marriage in duplicate, and the affidavit in duplicate, stating that their respective husbands did not die possessed of property to the amount prescribed by the deeds of agreement between the Honorable Company and Lord Clive, nor any person or persons in trust for them.

Widows of non-commissioned officers and private, are entitled to the sum fixed or the pensions of their husbands payable half yearly, in England, or monthly in India.

GENERAL ORDERS BY THE RIGHT HONORABLE THE GOVERNOR GENERAL IN COUNCIL.

FORT WILLIAM, 25TH MARCH, 1825.

The Honorable the Court of Directors in their General Letter in the Military Department, under date the 15th September 1824, having enjoined correctness in the wording of affidavits furnished by Widows applying to be admitted to the benefits of Lord Clive's Fund, the Governor General in Council is pleased to publish the following Form, which is to be strictly adhered to, in all future cases of application of that nature.

FORM.

I Widow of late a in the
service of the Honorable Company do hereby make oath and declare, that my
husband did not die possessed of Property, either real or personal, to the amount
of £ Stg. nor any person or persons in trust for him.

A. B

Sworn before me,
at this
day of One
Thousand eight
hundred and }

C. D. Magistrate

Bengal Military Bank.

• FORT WILLIAM, 23RD DECEMBER, 1820.

1. The Most Noble the Governor General in Council, having been pleased to approve of a plan recommended by His Excellency the Commander in Chief for the Establishment of a General Military Bank in Calcutta, for the purpose of furnishing the Officers of the Army, with a ready mode of remitting and accumulating portions of their monthly allowances; and to assist such Regimental Savings Banks, as have been established in Bengal; as well as to encourage the extension of similar Institutions throughout the several Regiments serving under this Presidency, by affording them a mode of easily investing their Funds with security; the following regulations are with the sanction of Government, promulgated for general information, to have effect from the 1st of January 1821, from which date the Bengal Military Bank will be open to receive Deposits.

2. After the 1st of January 1821 all European Commissioned or Non-Commissioned, Staff or War and Officer, of every description, attached to the Military branch of the Service, wishing to remit any part of their Pay and allowances, shall be considered authorized to have any sum of Sicca Rupees, not less than ten, and without fractions, regularly deducted from their monthly allowances, by Pay masters, and remitted to the Military Bank in Calcutta, on making application to that effect by letter, or upon specifying in a note inserted on the back of their Pay Bills, the sum to be deducted, according to the following Form.

" Deduct from this Pay Bill and remit to the Military Bank as follows "

" For Captain A. B. One-hundred Sicca Rupees,.... Sicca Rupees 100

" Lieutenant, C. D. Thirty six Sicca Rupees,..... 36

" Sergeant E. F. Twelve Sicca Rupees,..... 12

" Total Sicca Rupees,..... 148

A. R. Captain.

Remittances on account of Staff Sergeants, will be made by Officers drawing their Pay

3. On the receipt of the Pay Bills and Abstracts of their respective Divisions of Payment, Pay masters will Monthly remit the aggregate Sums thus deducted, to the Secretary of the Bank in Calcutta, by a Bill of Exchange on the Accountant General, drawn in favor of the Bengal Military Bank, transmitting at the same time a detailed Statement agreeably to the annexed Form, exhibiting the Amount remitted on account of each Individual.

" Memorandum of the Amount of Deductions from the Pay Abstracts of the —Battalion—Regiment, for the Month of —1820—, to be remitted to the Bengal Military Bank "

Rank and Names.		Companies.	Total of each.	
			Ss. R.	Sa. Rs.
Captain G. H.	.....	1st Gr.	50	
" B. F.	.....	2d Gr.	100	
Lieutenant P. R.	.....	Ditto.	36	
Lieutenant J. R.	.....	1st B. C.	24	
Lieutenant L. M.	.....	4th "	30	
Lieutenant N. O.	.....	7th "	10	
Lieutenant and Adjutant S. T.	.....	Adj't's	40	
Sergeant Major C. D.	.....	Enl't.	10	
Lieutenant and Quarter Master T	U..	Qr. Mr's	50	
Assistant Surgeon P. Y.	.....	Es. bt.		
		Medical	100	
		1st Lt.		
Total Sicca Rupees Four Hundred and				
Forty Eight			418	
Sicca Rupees				

(Signed) A. B.

4. These deductions will be regularly noticed in the Pay Office Statements, furnished to each Troop, Company, and separate Establishment, which are directed to be henceforth regularly copied into all Pay Abstract Books of Corps, Companies, and Departments; the copy being authenticated by the signature of the Officer disbursing the Pay. A voucher of all Bank remittances made through the Pay Master, will thus be preserved with Corps respectively. It is however to be understood, that the Bank will receive any Sums Individuals may prefer remitting, or paying in, direct.

5. In European Regiments or Detached Portions of European Corps, and in all situations where independent Saving Banks may be established, aggregate remittances will be made of any Cash, delivered direct on such account to Pay Masters, or of any Sums which Officers may immediately authorize the Pay Master to deduct from their Abstracts on account of such Banks, in like manner, as in the case of individuals, a separate account being opened by the General Bank with those Institutions, the interior details of which will be conducted under the direction of the Officer Commanding by a Committee or other Regimental management, to whom their annual account with the General Bank in Calcutta, will be rendered.

6. The accounts of the General Military Bank are to be closed on the 31st December of each year, that of each Individual or Regimental Bank, being transmitted to the party or parties concerned, as soon after as practicable, and the General Accounts of the Institution will annually be laid by the Directors, before a meeting of all Constituents at the Presidency to be held in the month of January; due notice thereof being previously given in the Government Gazette.

7. The money received monthly in the Bank will at the discretion of the Directors, be lent out to the best advantage upon the pledge or deposit of Government Paper, Public Bank Shares, or other good Securities, so as to realize the highest rate of Interest, consistent with perfect safety.

8. The direction of the affairs of the Bank will be entrusted to 12 Directors, 3 of whom will be appointed by Government, and the remaining 9 elected by the Constituents of the Bank, at the General Annual meeting in January, in the manner hereafter prescribed, by the Rules of the Institution.

9. In order to afford every facility to the Directors in communicating with the Pay Department, and with the Commander in Chief, and to enable His Excellency and Government, at all times to ascertain, that the concerns of the Institution are conducted according to the Regulations, the Governor General in Council is pleased to appoint the following Officers, to be Directors Ex-Officio; viz. The Adjutant General of the Army; The Military Auditor General: The Accountant Military Department.

10. It is however to be clearly understood, that it is not the intention of Government, to interfere in the management, exercise any supervision of the Accounts, or to obtain any knowledge of the Payments made by Depositors.

11. At the recommendation of His Excellency the Commander in Chief, the Governor General in Council is further pleased to appoint the following Officers and Gentlemen, who have accepted that Office, to be Directors, until the first Annual regular Election in January 1822, and they are authorized to choose a President from among their number, viz.

Lieutenant Colonel J. PATON, Quarter Master General of the Army.

Major L. WIGGINS, Assistant Military Auditor General.

Captain R. H. SNEYD, 1st Regiment of Cavalry.

Captain W. S. BEATSON, Assistant Adjutant General of the Army.

Captain W. CUNNINGHAM, 27th N. I.

Major GEORGE POLLOCK, Asst. Adj. Gen. Artillery.

Dr. I. ADAM.

F. T. HALL, Esq.

Captain, G. YOUNG.

12. Government is likewise pleased to accept the gratuitous services of Mr. Ballard, of the firm of Messrs Alexander and Co., as Secretary to the Bank, and to appoint that House Treasurers to the Institution.

13. The following Rules for the internal government of the Bank, having been sanctioned by the Governor General in Council, are published for the information of the Army.

REGULATIONS. FOR THE BANK OFFICE BUSINESS.

1. The Treasurers are to keep the Bank Accounts, in a distinct and separate set of Books the whole of which are to be produced at the periodical Meetings of the Directors, or at any time if required, by a quorum of them. Individuals being allowed at all times to inspect their own accounts, and the Secretary will submit for the approval of the Directors the description of Books and number of Writers required with their Salaries which being authorized, is not to be altered without due sanction.

2. The Secretary will circulate to the Directors, on the 5th of every Month, an Abstract Statement of the Receipts and Disbursements of the Month preceding and suggest the best apparent method of investing the floating balance: He will at the same time circulate the joint Stock Accounts, which are to be kept in a separate Ledger, expressly appropriated thereto, that the Abstract Statement may be compared with it.

3. All Bonds Deeds, Mortgages, or other Papers and Documents having reference to pecuniary transactions, and being Bank Stock or Securities, are to be made out in the names of the Directors, but mere receipts may be signed by the Secretary for the Treasurers.

4. The accounts of the Institution are to be made up to the 31st of December, annually and the Accounts Current of Depositors forwarded with all practicable expedition, after that date.

5. There shall be quarterly Meetings of the Directors, for the inspection of accounts and such other business, as may be brought before them; special meetings when required for any urgent business may be summoned by the President, or any three Directors.

6. The signatures of three Directors shall be considered adequate to sanction any measure and to authenticate an account.

7. The Office of President to be annual; and three Directors to go out annually, by rotation the President will be elected by the Directors themselves, but the three seats in the Direction annually vacated, will be filled up by the votes of Depositors, in the manner prescribed in Rule 15.

FOR THE GUIDANCE OF DEPOSITORS.

8. Remittances in Calcutta Sica Rupees, may be made to the Bank for Deposit either through the pay Masters, as authorized by Government, or through any other channel; but no Remittance will be received under Ten Calcutta Sica Rupees; or, containing the fraction of a Rupee.

9. All sums received will be immediately carried to the Credit of the Depositor, and held so far at his disposal, as that Bills drawn, not being in excess to the actual Credit, balance of the Account, will be accepted at any time; but for the sake of preserving simplicity in the Accounts, and of allowing the aggregate Stock to be advantageously employed, such Bill will be payable only at two fixed periods, viz. 31st January and 15th July—Officers who obtain leave in General Orders to go to Sea on Sick Certificate, will however be allowed to draw any part of their Deposits by bills, at ten day's sight.

10. It has been determined by the Directors, that the aggregate amount of deposits shall be employed as a joint Stock, to be vested in Government Securities, or otherwise, as fast as it be accumulated in sufficient sums. The profit arising from this employment of the Bank, after deducting the Office expenses, being divided among the share holders according to their respective proportions, and carried to the Credit of their Accounts.

11. The half yearly Drafts of any share holder, being under Sica Rupees One Thousand (1,000) will at the periodical payments, be discharged in Cash, but if their aggregate exceeds that amount, it will be optional with the Directors to make Cash payments, or to meet the demand by a portion transferable Stock; and in all such cases, as in closing Accounts exceeding the above Sum, they reserve to themselves the power of making that transfer either at the rate which the said Stock was purchased or at the rate of the day, or at par, as may appear most equitable.

The Drafts of Individuals will be discounted by the Bank on its own account whenever the amount of capital in hand admits of such accommodation.

12. The foregoing Rules regarding the periods and modes of payment of Demands on the Bank, are not to be considered applicable to such as are granted by one Depositor, in favour of another, or when the payment constitutes the opening of a new account: such transaction being a mere transfer in account, will be negotiable, at any period.

13. An account Current will be furnished to each Depositor annually, and be open at all times, for his perusal; but no person will be admitted to see another's account, without the authority to that effect. All Deposits being regularly received by the Pay Office, or acknowledged by the Secretary, every one will possess the means of always knowing the state of his own account. No letters which may relate to such enquiries, can therefore be attended to, but references on points requiring explanation, will be received and duly submitted to the Directors.

14. All letters for the Bank are to be addressed to the Secretary in the prescribed form and Postage of all direct correspondence will be charged to the Individual.

15. It having been determined, that the Office of President shall be annual, and that three Directors, not being such Ex-Officio, shall go out annually; the Directors to fill vacancies being chosen by the depositors at large, a list of Gentlemen, willing to undertake the duty, will be published to the Army, 2 months before the Annual Meeting in January; after which the 3 new Directors will be chosen by a Majority of votes; absent from the Presidency, voting either by letter to the Secretary or by Proxy.

BENGAL

Military Orphan Society.

FORM OF ADMISSION.

The following is the form of affidavit to be sworn to, in all cases of application for admission to the Upper Orphan School, and transmitted to the secretary, with copy of will and of accounts to shew fully the condition of the father's estate :

" A. B. maketh oath and saith, that he was well acquainted with C. D., late a major or captain, &c. in the military service of the United Company of Merchants of England, trading to the East Indies, deceased, father of

—, born

—, born

infant, orphan or orphans, for whom application has been made for admission on the foundation of the Orphan Society, and with the circumstances and fortune of the said deceased, and this deponent further saith, that to the best of his (this deponent's) knowledge, information, and belief, the said orphans are not by inheritance, bequest charitable subscription or otherwise, possessed of any sum or sums of money, or other property, to an amount exceeding the sum of 7,000 sicca rupees each save and except what the said orphans may become entitled unto in consequence of their admission upon the said foundation.

" Sworn before me
this day of
 18."

(Signed)

" A. B."

(Signed)

" E. F

Magistrate."

RATES OF CONTRIBUTION TO THE FUND.

Major.....	Monthly Sonant Rupees	9	0	0
Captain, Surgeon, commissary of ordnance, and chaplain.....		6	0	0
Subaltern, assistant, Surgeon, and deputy commissary of ordnance ..		3	0	0
Conductor of ordnance		1	8	0

N B. General officers, colonels, and lieutenant-colonels do not pay any stated monthly subscription, it being left to their own discretionary voluntary contribution.

REGULATIONS.

For the admission of Orphans sanctioned by the Army, and ordered to have effect from the 1st February 1819 at a Meeting held the 24th December 1818.

I. That no child be admitted who shall be possessed by inheritance, bequest or otherwise, of the sum of sicca rupees 7,000 (seven thousand), or an annuity yielding sicca rupees 420 (four hundred and twenty).

II. That no child possessed of any property less than the above sum shall be admitted unless the amount shall be lodged for its use and benefit in the society's funds.

III. That no child of any subscribers, dying intestate, shall be admitted, if no inquiry there shall appear to have been (after payment of lawful debts, and adequate provision made for the mother's property remaining to the estate, equal to making a provision, for and which might have been bequeathed to such a child.

IV. In any case when an officer may die, leaving a natural born child or children, and possessed of property not sufficient to preclude the children from the benefits of the institution, and such officer shall not by will make such reasonable provision for these children as his circumstances may enable him, such children shall not be entitled to the benefits of the institution.

V. That when, in the will of any subscriber, part only of his children are provided for, and others either excluded by name or otherwise not noticed in his

provision, such omission arising manifestly out of the intention of the testator, such exclusion or omission shall be considered to invalidate the claims of all the children on the institution.

VI. That all cases of capricious or unequal provision, which by favouring the mother preferably to the children or one child in preference to another, shall appear calculated to throw all or any part of a subscriber's family unnecessarily on the fund, shall in like manner, as in the foregoing article, be considered to invalidate the claims of all.

VII. That any provision by will for the widow of a subscriber greater than 3-5ths (three-fifths) of the property to be devised when there shall be only one child; $\frac{1}{2}$ (one-half) where there shall be two, and 1-3d (one third) where there shall be any greater number of children than two; the remainder being in all cases considered the property of the child, or (in equal portions) of the children, shall be considered unequal, agreeably to the two foregoing Articles, and invalidate the claims of the children accordingly. Provided always, that a provision for the widow to the amount of 12,000 sicca rupees (sicca rupees twelve thousand), shall not be held to invalidate the claims of the child or children, although such sum may be more than three-fifths, one-half, or one-third of the property devised.

VIII. That in all cases of children born not in wedlock, any provision for the mother exceeding sicca rupees 30 (sicca rupees thirty), if a native; if European, sicca rupees 50 (sicca rupees fifty) per month the principal of such sum in all cases to be secured to the child or children, shall be considered in the same light as the above, and invalidate all claims upon the institution.

IX. That subscriptions for the families of deceased subscribers are in all cases to be regarded as available sources of relief to the funds of the society, and in that view are to be considered of, and judged by the foregoing rules, in the same manner as any other disposable property; with this only exception, that where such subscriptions are for a joint benefit, and lodged in the hands of trustees, it shall not be indispensable that the orphans' portions (estimated as above) be paid as capital sums into the society's funds; but it shall be sufficient that the interest upon them be from time to time duly paid by the said trustees into the society's treasury, so long as the orphans continue an expense to the institution, to be appropriated to their maintenance, whether in Europe or in India.

It was agreed to upon a reference to the question to the army at large that when the property of a widow by request or settlement of others than her Husband (as for instance by money inherited from her own father &c.) or from the subscription of her owner her Husband's friend, together with the sum left by her Husband (which by Rule VII. may amount to 12,000 Sa. Rs.) shall not in all exceed Twenty four Thousand Sa. Rs. (24,000) no deduction shall be made from the orphan allowance to her children; but that a proportionate deduction, for the relief of the Fund, shall be made on account of any sum that may come to her in excess to 24,000 Rs. on the principle laid down in Rules 182 and 183 of the orphan Regulation;—and that all excess to 12,000 Rs. which the widow may be thus allowed to possess shall, in all practicable cases, be set led after her death upon her Husband's children.

X. That should such children be allowed to remain with parent or friend, the interest on their said portions will be calculated in part payment of the regulated monthly allowance the society regularly paying or receiving the balance; but should they be placed at Kidderpore, or under the management in England, the amount of interest on their several shares (calculated as above) must be paid into the funds of the society, on failure of which payment during a period exceeding 12 months, the said orphans shall be liable to be struck off the books of the institution.

XI. That with a view to obtain the most correct information possible, as well on the foregoing as all other points affecting the interests of these children who may be offered to their guardianship, the general management will and do expect (besides the customary affidavit) the fullest information from executors and others, and an unreserved communication of testamentary and all other documents of which the nature of the specific cases may admit, and do reserve to themselves the entire right conveyed to them by their original constitution, of rejecting orphans tendered without such information and documents; or if, on reference to them there shall appear any evidence of design unnecessarily and intentionally to burthen the fund, by throwing on it those who might and ought to have been otherwise provided for.

XII. That the marriage portion to female orphans shall in no case exceed sicca rupees 2,000 and if the ward claiming her dowry has property to an amount exceeding sicca rupees 2,000, the Society will advance a sum that shall increase the amount to sicca rupees 5000.

THE BENGAL
Mariners' & General Widows' Fund.

DEED OF REGULATIONS,

Agreed upon at a Special Meeting held on the 2d July, 1823.

Articles of Agreement Indented, made, concluded, and fully agreed upon, this Twelfth day of May, in the year of our Lord One Thousand Eight Hundred and Twenty, between the several persons, whose names, hands and seals are hereunto subscribed, and set, being Members of a Society or Institution, constituted and established, and which the said parties to these presents do hereby constitute and establish, at Calcutta in the Province of Bengal, to commence from the First day of July now next ensuing, for the purpose of raising a competent and sufficient Fund, to be laid out and invested on securities at interest as hereinafter mentioned: and by and out of the Interest and Proceeds thereof to make such provision, by monthly payments, for the Widows and lawful Children of Subscribers to the said Fund or their Nominees, according to the respective class to which each subscriber may respectively belong, as hereinafter mentioned, that is to say:

Whereas it is considered that a Society or Institution, at Calcutta at Fort William in Bengal, for raising a competent Fund in order to make a provision and secure the payment of certain monthly allowances to the Widows and lawful Child or Children of Subscribers thereto or their Nominees as hereinafter mentioned, as well by the donations of charitable and well-disposed persons as by the contributions and annual payments hereinafter particularly mentioned, under proper restriction, provisions, conditions and regulations will be of great advantage and utility to the Widows and Children of persons residing in the East Indies and other parts and places who may not be otherwise provided for.

Therefore the said parties to these presents have constituted and established, and do hereby constitute and establish themselves into a Society or Institution, at Calcutta aforesaid, for such purposes as aforesaid, and do hereby bind themselves respectively and their respective Executors and Administrators, to keep, preserve, abide and adhere to, and not to depart in any manner from the terms, conditions, restrictions, provisions and regulations hereinafter mentioned, expressed and declared of and concerning the same.

Now it is hereby agreed by and between the said parties to these presents, in consequence of the trust and confidence which each of them hath and reposes in the other and others of them, and in order to the raising, establishment, increase and preservation of the said Fund, for the purposes aforesaid, each of the said parties to these presents, doth hereby to himself respectively, and for his respective Executors, Administrators and Assigns, covenant, promise and agree to, and with the other and others of them and his and their Executors, Administrators and Assigns, in manner following, that is to say:

ART. 1.—That the said parties to these presents, shall be, remain and continue a Society or Institution for raising a Fund, to be called and distinguished by the name of

"THE BENGAL MARINERS' AND GENERAL WIDOWS' FUND," and that the interest, dividends and proceeds of the said Fund shall be applied in making such provision for the Widows and lawful Child and Children of the Subscribers hereto, or their Nominees as hereinafter mentioned, by certain monthly payments or allowances of the Widows and Children of the Subscribers to the said Fund, or their Nominees hereinafter mentioned.

ART. 2.—That each and every person and persons, who shall make a donation in aid of the Fund of the said Institution, to the amount of Sicca Rupees Five Hundred or upwards, shall be respectively considered as Patrons and Friends of the said Institution, and be, and be deemed to be, honorary Members thereof, and entitled to a vote in the management of the concerns of the said Institution at General Meetings, to be held as hereinafter mentioned.

ART. 3.—That the said Society or Institution be divided into three classes, and do consist of an unlimited number of Subscribers who may take shares either on their own lives, or on the life or lives of others, in any or either of the said classes, either for the benefit of their own Widow and Child or Children, or for the benefit of the Widow, Child or Children, and of any other Person or Persons dependant, on the lapse of any given life or lives, and that the *First* of the said classes be called The Permanent Class, and do consist of such Person or Persons as shall, on being admitted a Member or Members of the said Institution, pay a donation or entrance of Twenty Gold Mohurs, or Sicca Rupees Three Hundred and Twenty, and also

If under the age of 25 years, the Sum of Sa. Rs. 1200	
From 25 to 30 years	1320
30 to 35 „	1450
35 to 40 „	1670
40 to 45 „	1920
45 to 50 „	2210
50 to 55 „	2650
55 to 60 „	3175

for each and every share and shares, which such Member or Members shall respectively hold in the said Permanent Class, which said two several Sums of Money shall be in lieu of all annual or all other payments and contributions for, or on account, or in aid of the said Institution, and such Subscriber or Subscribers shall respectively be, and be deemed and considered to be permanent Members for life, and be exempted from all other payments on account of the said Institution in respect to such shares; and the names of such Subscribers respectively shall be entered in the books of the said Institution as Members of the First or Permanent Class;

And that the *Second* of the said classes do consist of such Person and Persons as shall, on being respectively admitted Members of the said Institution, pay a donation or entrance of Ten Gold Mohurs, or Sicca Rupees One Hundred and Sixty, and also

If under the age of 25 years, the Sum of Sa. Rs	120
From 25 to 30 years	150
30 to 35 years, the sum of Sicca Rupees	175
35 to 40 „	210
40 to 45 „	250
45 to 50 „	300
50 to 55 „	360
55 to 60 „	420

for the first year's Subscription in advance, and a like Sum agreeably to the above scale, annually in advance, on or before the 1st day of July in each successive year, for each and every share to be held in the said class, during the life of the Person or Persons respectively on whose life the share and shares of such Member and Members in the said Institution may be respectively held,

And that the *Third* of the said classes do consist of such Person and Persons as shall in like manner pay, on being admitted Members of the said Institution, a donation or entrance of five Gold Mohours, or Sicca Rupees Eighty, and also

If under the age of 25 years, the Sum of Sa. Rs.,.....	60	0
From 25 to 30 years,	75	0
30 to 35 "	87	8
36 to 40 "	105	0
40 to 45 "	125	0
45 to 50 "	150	0
50 to 55 "	180	0
55 to 60 "	210	0

for the first year's subscription in advance, and a like Sum, agreeably to the above scale, annually in advance, on or before the 1st day of July in each successive year, for each and every share to be held in the said last mentioned class, during the life and lives of the Person or Persons respectively, on which the said share and shares may be respectively held.

That in all the classes, every new member shall pay, in addition to the above rates of subscription, for every Child born before or after becoming a Member (beyond the number of two Children) whether male or female, a Premium of Sicca Rupees Forty in the first and second classes, and of Sicca Rupees Twenty in the third class, and that no Child of any future Member shall be entitled to admission upon this Fund, who shall not have been duly registered, and the above Premium paid within three months after the Parents entering the Society, or the birth of such Child, if taking place subsequently, unless sufficient cause shall be assigned for delay.

ART. 4.—That each and every individual, desirous of being admitted a member of the said institution in any of the said classes, shall be permitted to hold one share on his and their own life and lives and as many shares on distinct and separate lives, to be approved of by the Directors of the said Society, as such individual shall respectively think fit, either for the benefit of his own Widow and Child or Children, or for the benefit of the Widow or Child or Children of the person and persons on whose life and lives such share and shares may be respectively held; and in either case the party subscribing, and not the person on whose life the said share will be held, is, and shall be deemed and considered to be, a member of the said Institution, and shall have a voice in the management of its concerns: But it is hereby expressly stipulated and declared, that not more than one single share, in any or either of the said classes, shall be held on the life of any one individual.

ART. 5.—That individuals subscribing on three separate lives be entitled to two votes, at all general meetings of the members of the said institution, but that no greater number of shares shall entitle any individual to more than two votes in the management of the concerns of the said Institution.

ART. 6.—That in order to be admitted, on the books of the said Institution, as a member of the First or Permanent Class, a certificate of health signed by a medical gentleman, and an affidavit sworn to and signed by the individual, on whose life such share is intended to be held, shall accompany

by the application for admission, which shall be submitted to the Directors of the said Institution, who shall in all instances be at liberty to reject any such application, without assigning any reason to the individual applying for admission, also a Certificate of marriage.

ART. 7.—That a Certificate of Health signed by a Medical Gentleman, and an Affidavit sworn to and signed by the individual on whose life and share is intended to be held in the second and third classes, shall accompany the application for admission, which shall be submitted to the Directors of the said Institution, who shall in all instances be at liberty to reject any such application, without assigning any reason to the individual applying for admission, also a Certificate of marriage.

ART. 8.—That any individual member or members entitled to any share or shares, in either the second or third class of the said institution, and desirous of becoming a member of the First or Permanent Class, shall on payment, of a sum sufficient to make up, with what such member or members had previously paid the said donation of 20 Gold Mohurs, and such further sum according to his Age as per Article Third, so stipulated to be made Members of the Permanent Class, for each and every share to be held therein, as hereinbefore mentioned, with interest at the rate of ten per cent, from the date of the admission of such member or members in the said first or second classes respectively, and upon producing a medical certificate of health and attestation, to the satisfaction of a majority of the said Directors, be entitled to transfer the share and shares, for which such payment and payments shall be made, as last aforesaid, into the first or permanent class, and the Widow and Children of the person or persons intended to be benefited by the said share and shares, shall thereupon immediately, on the lapse and lapses of the life and lives, on which the said share and shares shall be respectively held, be entitled to the payments and allowances herein stipulated to be made to the Widow and Children of the members of the first or permanent class.

ART. 9.—That the Father of an illegitimate Child or Children, born before the formation of this Institution, may be admitted to hold one share in any of the said classes of the said Institution, on making such annual donation and payments as are hereinbefore mentioned, according to the class in which such share may be held, and that on the lapse of the life or lives of the party or parties so subscribing, his or their child or children, not exceeding three in number, whose names and description shall be accurately entered in the books of the said Institution, shall be entitled to have and receive such monthly allowances as are hereinafter provided for lawful Children, in cases of the lapse of a life on which a share may be held, where there are only a Child or Children and no Widow to be provided for.

ART. 10.—That it is hereby provided and declared, that in case of the lapse of any life or lives on which any share or shares shall or may be held in the said second or third classes, or either of them, within the space of one year from the time of such share or shares having been respectively granted, no benefit shall or may be derived by the Widow, Child and Children, respectively intended to be benefited thereby, but that in the event of the lapse or lapses of the life or lives on which such share and shares shall be respectively held, within the period aforesaid, the party subscribing or his representatives shall be entitled to receive back, from the Secretary and Treasury of the said Institution, the full amount of all payments, made on account of such shares respectively, with interest at six per cent: It is however expressly provided, that nothing in this article contained shall extend, or be deemed or construed to extend, to members of the First or Permanent Class,

ART. 11.—That no subscription on any life shall be considered as entitling the party or parties concerned, to derive any benefit from the Funds of this Institution, until the life subscribed on (if of the Permanent Class) shall have been approved of by the Directors, the amount of the first subscription and donation, or premium of admission paid, and a certificate of admission granted under the signature of the Secretary and three of the Directors; and until the party shall have survived for the period of one whole year from the date of his admission, if a share holder in either of the second or third classes of his Institution; the party holding the shares or shares in the second or third classes, or his representatives, being in the last instance entitled only to a refund of the monies paid and advanced by him, with interest as hereinbefore mentioned.

ART. 12.—That all annual subscriptions (except the first, which is to be paid on admission) shall be paid in advance on or before the first day of July in each and every year; and that if the same shall not be paid, with interest at the rate of ten per cent. within two months of the date on which such payments shall respectively become due; if the party or parties entitled to the said share or shares, shall reside on shore, or within six months of such day of payment, with such interest as aforesaid; if the party subscribing shall be absent at sea, or of any considerable distance from Calcutta: then, and in either of the said cases, such subscriber or subscribers, and the persons intended to be benefited by such subscription shall forfeit all claims whatever on the Funds of the said Society, and be no longer considered as subscriber or subscribers to, or member or members of, the said Institution.

ART. 13.—That until the Fund, intended to be raised by the means and for the purpose aforesaid, shall amount to the sum of Sicca Rupees One Hundred Thousand, no sum or sums of money shall be paid or payable to the Widows or Children of the subscribers to the said Fund, for and in respect of the pensions or allowances hereinafter mentioned and stipulated to be paid, save to the Widows and Children of persons holding shares in the first or permanent class, who will be entitled to the benefit of the said Fund immediately on the lapse of the life or lives on which the respective share or shares may be held, in the said first or permanent class.

ART. 14.—That when and so soon as the Funds of the first Institution shall amount to the Sum of Sicca Rupees One Hundred Thousand, placed out and invested in good and sufficient securities at interest, the Widow and lawful Children of Person or Persons entitled to benefit by the lapse of a life or lives on which any share or shares shall or may be held in the said Institution, shall, on making application to the Secretary in writing, accompanied by such proof of the casualty as may be satisfactory to a majority of the Directors, be entitled to receive the following monthly payments, to commence and be payable at the expiration of one month from the occurrence of such casualty, viz. A monthly allowance of Sicca Rupee Eighty to each and every Widow, intended to be benefited by the said Fund, in the First and Second Classes of the said Institution, during her widowhood, and a like monthly sum of Sicca Rupees Sixteen to each and every lawful Child and Children, of the party or parties on whose life or lives such share or shares shall be respectively held, and to the widow of a subscriber in the Third Class of the said Society the monthly sum of Sicca rupees Forty payable in like manner, and to each and every lawful Child and Children of such subscriber, or of the party on whose life such share may be held, the monthly sum of Sicca Rupees Eight; such payments to continue to be made to the widow, respectively during their widowhood, and to the Children being Sons until they shall have respec-

tively attained the age of sixteen years, or being Daughters until their marriage, if leading a reputable and moral life, and in the event of the lapse of the life, on which the said share may be held, leaving one or more Children only, and no Widow, the Directors of this Institution, for the time being, shall, for the purpose of properly administering the said Fund, for the benefit of such Children respectively, be deemed and considered to be the Guardian and Guardians of such children respectively, and the monthly sum of Sicca Rupees Twenty Five in the first and second classes; and Sicca Rupees Twelve and Eight Annas in the third class, shall be paid and applied from the Funds of the said Society for the maintenance of each and every such Child and Children, in the manner most beneficial for them, until they have respectively attained their age of sixteen years, or being Daughters shall have been married, as herein before mentioned.

ART. 15.—That in the event of the interest of the Funds of the said Institution being insufficient from the number of casualties or otherwise, to afford a provision, for the person respectively entitled to the benefit of the said Fund, to the full extent of the monthly payments and allowances herein before mentioned, a rateable deduction shall be made from the allowances hereinbefore stipulated to be paid in each of the said classes with reference to the amount of such interest, it being the clear intention and meaning of the said Institution, that the principal of the said fund shall not on any consideration be infringed or broken in upon, but that when, and so soon as the interest and proceeds of the said fund shall be sufficient to satisfy the claimants thereon, the same shall be so applied, and that in any event the interest and proceeds of the said Fund shall be applied as far as it will go in making such payments rateably and proportionably to the Widows and Children entitled thereto according to the class to which they may respectively belong *provided also*, —That in case the interest, dividends or proceeds of the said Fund shall at any time hereafter admit of an increase of the allowances hereinbefore provided for the persons respectively entitled to the benefit of the said Fund, that then the same allowances shall be increased rateably and proportionably in all the said classes in such manner and to such extent as a Majority of the Directors of this Institution for the time being shall deem expedient.

ART. 16.—Provided always,—And it is hereby expressly agreed and declared by and between all the parties hereto,—That nothing herein contained as in any of the rules of the said Institution, shall be deemed, taken or considered or in any wise construed so as to entitle to the benefit of the Funds of this Institution, any Widow who may have been legally divorced or separated from her husband for adultery or who at the period of her husband's demise may have quitted his protection and living in a state of notorious adultery though not divorced or separated from him by law, or who may thereafter be proved to the satisfaction of the general Meeting of the Society to lead an immoral or unchaste life.

And, that should hereafter any Widower on this Fund, again marry, his Widow will not be entitled to any benefit from this Fund, without he again pays his Entrance and fresh subscription according to his then age.

ART 17.—That the pensions or allowances to Widows entitled to the benefit of the said Fund, shall cease on their marriage.

ART 18.—That Messieurs Palmer, Wilson and Company be appointed Agents for the Fund in London, and that the Secretary of this Institution do remit to such Agents from time to time, such sums of money as may be requisite, with instructions for the disbursement of the same, and that he do also transmit to them copies of all General Rules and

Regulations which may be passed relative to the fund, for their information, and that of all who may apply for the same

ART. 19.—That the benefit of this Institution be extended to Madras, Bombay, Penang and Singapore, and that Messieurs Parry and Darré be appointed the Agents of this Society at the Presidency of Madras; Messieurs Forbes and Company, at Bombay; Messieurs Carnegie and Company, at Penang and Singapore, aforesaid; or at such other stations and places as may by the said Directors be deemed expedient.

ART 20.—That the Secretary of this Institution be directed to correspond with the said agents so appointed as aforesaid, and that he do transmit to them copies of the Rules and Regulations of this Institution with such instructions as to the granting certificates of admission to the parties desirous of becoming subscribers to this Institution, as may be deemed requisite.

ART 21.—That in the event of any Widow or Children entitled to the benefit of the Fund of the Institution being desirous of returning to Europe, the Directors of this institution for the time being are hereby authorized and empowered to make advances to the Widow or Children so entitled to the benefit of the said Institution to enable them so to do to an amount not exceeding the sum of Sicca Rupees One Thousand for each and every Widow, and the sum of Sicca Rupees Two Hundred for each and every Child and Children so entitled as aforesaid by way of loan, and to be deducted from their said pensions and allowances in such manner and by such proportions as the said Directors may deem expedient,—And such Widow and Children respectively or the Guardians of such Children duly constituted shall be entitled to receive their pensions and allowances to which they may be entitled from the Agents of the said Society in London, or elsewhere, from and after the 1st day of January 1824, at the current exchange of the day upon which such pensions shall become due, upon their producing a certificate signed by the Secretary of this Society, specifying the period to which their pensions have been respectively paid in Bengal, or other places in India, and the amount which they will be entitled to receive in England to be presented to the said Agents in London, on making applications for such pensions, and upon giving satisfactory evidence of identity,—But that such pensions and allowances instead of being payable as in Calcutta monthly, shall be payable in London half yearly, and not often-r, and that the remuneration to be allowed to such agent or agents, shall be paid by the person or persons receiving the pensions or allowance, and not by this Institution.

ART. 22.—That in case any Widow entitled to the benefit of the Funds of this Institution shall reside in a part of England twenty miles distant from London, or in Wales, Scotland or Ireland, her pension shall be paid in London to an attorney duly authorized by her on the production of a certificate signed by two persons in the Character of Parochial Clergymen or of Magistrates where she resides to the following purport.

Certificate—“This is to Certify, that Mrs. A. B. Widow of C. D. late of _____ in the East Indies, is living in the _____ Parish of _____ in the county of _____ in England, Scotland, and Ireland, and to the best of our knowledge and belief is in a state of Widowhood, and that she hath _____ Children _____ by her deceased husband now living with her _____ and _____ two wit; of the age of _____ and _____”

ART. 23.—That all the subscribers, to this Institution as well as those who may in future become so, shall be at liberty at any time to withdraw their names, relinquishing at the same time all claim to the benefit of this Institution, and forfeiting to the Fund all sums, that may have been pre-

viously contributed by them as well as what arrears are due up to the period of their withdrawing.

ART. 24.—That Henry Mathew of Calcutta aforesaid, Merchant and Agent, be and is hereby appointed Secretary of the general and entire business and concerns of the said Institution, and that he be allowed for office rent, the monthly sum of sicca rupees one hundred, and such other disbursements as may be actually incurred for aircars, peons, and the necessary establishment of the said Institution, law charges, stationery, and other necessary and unavoidable expences.

ART. 25.—That all the business of this Institution shall be managed and carried on by the Secretary thereof, under and subject to the control of the Directors for the time being, and that proper and necessary books of account shall be kept by the said Secretary at an office within the limits of the Town of Calcutta, in which office all the business and transactions of or relative to the said Institution shall be truly and fairly entered in the said book, and that all the books, accounts and papers, and everything else whatsoever (save and except the money and securities for money) being or relating to or which shall belong or relate to the said Institution or the business thereof, or the carrying on such business shall be kept in the office, in Calcutta aforesaid, where the said business shall from time to time be so carried on, which books, accounts and papers, the said subscribers and their respective executors and administrators shall freely, and at all convenient times have liberty to resort to, inspect and peruse when and as often as occasion may require, or they or any of them may think fit, or be desirous so to do, during office hours.

ART. 26.—That the Secretary of the said Company shall be answerable and accountable for the amount of all monies to be received by him and for the safe custody of all securities to be deposited with him as Secretary of the said Institution.

ART. 27.—That the Secretary shall from time to time report to the Directors of the said Institution whenever the monies received from subscribers to the said Institution amount to Sicca Rupees Five Thousand and upwards, and that when and so often as it shall amount to the said sum of Sicca Rupees Five Thousand and upwards, the sum of Sicca Rupees Five Thousand shall be laid out in the purchase of Company's Paper, or in such other Public Securities of the Government of Bengal or in shares of the Stock of the Bank of Bengal, or in such other good and sufficient securities as shall be deemed by the said Directors most for the advantage of the said Institution.

ART. 28.—That all Company's Paper of the public Securities purchased on account of the said Society, shall be purchased in the names of the Directors, who shall authorize and empower the said Secretary from time to time to receive interest thereof.

ART. 29.—That any action or suit hereafter to be commenced, or prosecuted, or defended for and on account of the said Institution shall be commenced, and prosecuted and defended by the Secretary for the time being of the said Institution, with the approbation of the Directors for the time being at the expence of the said Society or Institution.

ART. 30.—That John Gilmore, James Danbar, John Phipps, John Adolphus Williams and Henry Mathew, being five of the members of the said Institution, are hereby elected and appointed Directors of the affair of the said Company from the first day of July One Thousand Eight Hundred and Twenty, until the first day of July One Thousand Eight Hundred and Twenty One, and that on the first day of July in each succeeding year, unless such day shall happen to be a Sunday, in which case the election hereinafter mentioned shall take place on the Monday following,

during the existence of the said Institution, two of the said Directors (with the exception of the said Henry Mathew, who is also Secretary to the said Institution, and therefore deemed a proper person to continue a permanent member of the said direction,) shall go out by rotation, and a new election of two other Directors shall take place, and that such election shall be made by the whole or a majority of the votes, to be taken and reckoned as hereinafter mentioned, of the said subscribers, who shall be present at a General Meeting thereof to be held for the purpose of such election, and that such Directors so to be chosen shall continue in office from such first day of July, until the ensuing annual election of such Directors.

ART. 31.—That a meeting of the said subscribers or a majority of them shall be held yearly during the continuance of the said Institution, on some convenient day between the 1st and 15th days of the month of July in each year, and the said subscribers present at such or any other meeting or the major part of them, shall and may audit and settle the accounts of the said Institution, and shall and may frame such regulations for the said Institution and the said business, as shall seem to them proper (provided they do not militate against or tend to annul any of the articles herein before and hereinafter agreed upon) which regulation shall be carefully entered in a proper book to be kept by the said Secretary, and signed by the subscribers then present at such meeting or meetings, or the majority of them, which being so entered and signed shall be binding on all the said subscribers, their executors, administrators and assigns.—But if any error in such accounts be discovered after such settlement of accounts, such sum, whether to the credit or debit of the Stock or Funds of the said Institution shall be carried in the accounts of the said Institution, for the next succeeding year, and that all errors which may be discovered in the said accounts after the settlement thereof, shall as soon as discovered be communicated by the Secretary to the Directors for the time being.

ART. 32.—That all members holding three or more shares shall have two votes, and all members holding a less number of shares than three shall have but one vote on any question which shall come before any General Meeting of the Proprietors or on any other occasion, and that all questions which shall come before such or any other meeting shall be decided by the majority of votes so taken and reckoned of the members then present at such meeting, but that no member shall at any meeting be entitled or allowed to vote in any matter or thing in which such member shall be in any manner individually interested, otherwise than as a General Subscriber to the Fund of the said Institution.

ART. 33.—That whenever during the continuance of the said Institution the said Secretary shall be required in writing so to do by seven at least of the members or subscribers for the time then being, he shall give due public notice of a General Meeting of the members or subscribers, and that no matter or thing herein contained shall be annulled or altered in any manner whatsoever except with the concurrence of at least two thirds of the votes to be so taken as aforesaid of the members or subscribers, who shall be personally present at such General Meeting.

LASTLY.—That in case any difference or dispute shall happen or arise between the said several parties to these presents, any or either of them touching any or either of the covenants, clauses and agreements hereinbefore mentioned, expressed and contained, the same shall and may be heard and determined by the Supreme Court of Judicature at Fort William in Bengal. In Witness whereof the said parties to these presents have hereunto respectively set their hands and affixed their seals the day and year first herein before written.

DANIEL McDONALD, *Secretary*.

Bengal Provident Society.

RULES AND REGULATIONS:

In pursuance of Public Notice given in the Journals of Calcutta, that a Meeting of the Subscribers (and others intending to subscribe) to the newly proposed Institution, to be styled the 'Bengal Provident Society,' would take place in the Town Hall of Calcutta, on this day, the 11th of September 1815, in order to take into consideration the several Propositions for Establishing, Regulating, and Managing the said Society, the said Meeting was convened accordingly, when,

Mr. Palmer being requested by the unanimous voice of the Meeting to take the chair, the following Propositions were made, discussed, and finally agreed to.

Art. 1. That it is desirable for the Population of India, and particularly the rising generation, that a Perpetual Society should be formed and established by an unlimited number of Subscribers, the chief object of which will be to secure to Children surviving a fixed period, a sum of money, according to their respective interests in the said Society.

Art. 2. That in order to effect so desirable a purpose, the Society shall be divided into periodical Classes, each to terminate fourteen years after its commencement, (except the First Class), that is to say, the First Class commence on the 1st of October 1815, and subscriptions will be received for that Class only, until the 31st of December 1816, when the Lives entered on the Books of the said First Class, who shall survive the 31st day of December 1829, at midnight (the meridian of Calcutta,) will be entitled to a Dividend of the Capital subscribed in the First Class, and the Interest accumulated thereon, as hereafter to be mentioned.

Art. 3. That the Second Class will commence on the 1st of January 1817, for which Subscriptions shall be received until the 31st of December of the same Year, when the Lives entered upon the Books of the said Class, who shall survive the 31st of December 1830 at midnight, as aforesaid, will be entitled to a Dividend on the Capital subscribed during the said Year of 1817, with the Interest accumulated thereon.

Art. 4. That the succeeding Classes shall commence on the 1st of January in every Year, and close on the 31st of the December following, when the Lives entered, and subscriptions received between those periods, will constitute a distinct Class, and distinct Capital, the Dividend on each to fall due 14 years after they have respectively commenced

Art. 5. That the Capital of each Class shall be raised by Shares nominally valued at Sa. Rs. 200, an averaged addition being made, agreeable to the following rates, which are in exact proportion to the probabilities attending Life in every Age, viz.

	Sa. Rs.
▲ Child from its Birth to 6 Months old,	200
6 Months, and not exceeding 1 Year	229
1 Year,	3 — 230
3	15 — 240
15	27 — 250
27	32 — 240
32	38 — 230
38	46 — 210
46 and upwards,	200

Art. 6. That Individuals may take Shares either on their own Lives, or the Lives of others, and in either case the Parties subscribing to be considered as Members of the Society, and have a voice in the management of its Concerns.

Art. 7. That, in order to be admitted on the Book of the Society, no attestation of the parties subscribing is or shall be required, or any Certificate of Health from a Medical Gentleman.

Art. 8. That the Premiums for Shares, shall be made in one collection, and no Subscriptions shall be forfeited on any account, except, that of the Life being extinct, on which such shares have been taken, and for the convenience of Subscribers the Government Notes and Securities, will be taken in payment at the value of the day.

Art. 9. That the Funds shall be invested in the Notes of Government, or such other undeniable Securities, as the Directors (hereafter to be chosen) shall deem most eligible; the said Securities to be indorsed to three or more of the Directors on behalf of the Society.

Art. 10. That Entries into a Class after the date of its commencement will be charged interest, at the rate of 12 per Cent. per Annum, on the amount of Premiums from that date to the day of entry.

Art. 11. That five Persons residing in Calcutta shall be nominated Directors of the First Fourteen Classes, who shall continue until a Dividend is declared on the surviving Members of the First Class, after which period they will retire, and their seats be filled by an equal number chosen from among the Members of the Second Class, and on the same principle every succeeding years Direction shall be chosen.

Art. 12. That the business of the Directors shall be to superintend and controul the management of the Funds, to examine the Accounts from time to time, and attend to the general concerns of the Society; the opinion of a majority thereof shall be conclusive in all cases relating thereto, provided they do not interfere with these Regulations, but that no Director is to have a voice in any Proposition in which he may be individually interested.

Art. 13. That on all appointed Meetings, three of the Directors shall form a quorum, and in the event of death or removal of any Director or Directors, another or others shall be chosen by the resident Members of the Society.

Art. 14. That a Person shall be appointed Secretary to the Society, who shall undertake the active management of its Concerns, for which he shall be allowed a Commission of Two and a Half per Cent. on the amount of Premiums received, and one per Cent. on the amount, to be divided after the termination of each Class, but in the event of death or removal of the Secretary, the latter Commission of One per Cent, only, shall devolve to the Secretary, who may be officiating when such Dividends fall due and are paid.

Art. 15. That the Firm of a respectable House of Agency shall be appointed to act as Treasurers, who will receive the Certificates from the Secretary properly filled up, and collect the sums mentioned upon each, for which the said Treasurers shall be allowed a Commission of One per Cent, on the amount so collected.

Art. 16. That a Meeting of the Directors shall take place, during the months of January and July in every year, in order to audit the Accounts of the Society, and pass them when approved; and should any extra Meeting be deemed necessary during the intervals of the said months of January and July, on the requisition of one or more of the Directors, the Secretary will give proper notice that the same may be convened, and that, on a convenient day in the month of January 1817, after the Directors

have examined and finally passed the Accounts of the First Class, a General Meeting of the Subscribers shall take place, to which the Directors will make a report thereon, at the same time, any point connected with the interest of the Society, will be discussed if deemed to be requisite, and decided by the voice of the majority of the Members; further, that a General Meeting shall be called on a convenient day, in the month of January of every succeeding year for the same purposes.

Art. 17. That a Journal shall be kept by the Secretary, which is to contain the proceedings on every meeting.

Art. 18. That the Interest Account shall be balanced on every 30th day of June and 31st day of December, and the Account carried to the Credit of the existing Class or Classes in exact proportion to their respective Capitals.

Art. 19. That applications for Admission into the Society, are to state the Names of the Party to be entered, the Sex, Age, Native Country, and actual Place of Residence, which Application will be addressed to the Secretary, who will under the authority of the Directors, issue a Certificate on the Life of each Individual named, bearing date the day on which it is received.

Art. 20. That one year previous to a Dividend being made on the First Class, the Society shall commence to give public notice in the *India and London Gazettes*, for the surviving Members of that Class, to present themselves after the 31st day of December 1829 following, at the Office of the Society, (or to the Agents in distant parts been appointed,) producing at the same time the Certificate of the Office, and legal proofs of identity.

Art. 21. That in due time, previous to a Dividend falling payable on the First Class the Society shall appoint one Agent in each of the Presidencies of India, and one in London, who shall be furnished with Transcripts from the Office Entry Books of every Class as they become due, in order to enable them to question the parties presenting themselves, and they the said Agents shall be authorized to call for such further proofs of identity as they shall judge expedient, sign and give the Directors of the said Society, a full discharge, and general release, from any future Claims on account of the said Class then terminated.

Art. 22. That the Agent in London on being satisfied with the identity of the parties, shall cause two National Copies of the Office Certificate to be taken, one of which Copies shall remain with the Claimant, and the Original and Duplicate be transmitted by the most eligible opportunities to the Secretary to the Society, the charges of the said Agent to be borne by the respective Claimants.

Art. 23. That Members residing in England, or any parts to the Westward of the Cape of Good Hope, shall be allowed two years grace beyond the period of each Class falling due, in order to present their Claims; and such Members as may reside in any part to the Eastward of the Cape, will be allowed one year grace beyond the period of each Class falling due, for the same purpose.

Art. 24. That as soon after the 31st day of December 1829, as may be practicable, a Dividend of the Total Capital of the First Class shall be ascertained on the number of Shares then claimed by surviving Members, when a sum of 75 per Cent. will be paid upon each share, reserving 25 per Cent. on Interest, to answer such Claims as may be forthcoming during the following two Years.

Art. 25. That the Institution shall be distinguished by the name of the 'Bengal Provident Society.'

Art. 26. That in order to defray the expences of Printing, Stationary, Office Hire, Assistants, and other contingencies, Law expences excepted, the Secretary shall be allowed to charge a Fee of four Rupees on every certificate.

Art. 27. That on a final Dividend being made to each Class, the Parties receiving, on their agents duly authorized to receive the same, shall

Art. 28. That the following five Gentlemen, residents of Calcutta, be appointed Directors and serve agreeable to the tenor of the 11th Article of these Regulations, viz.

John Palmer, R. Robertson, David Clark, and H. Mathew, Esqrs.

Art. 29. That Mr. J. B. Jones, shall be appointed Secretary to the Society, on the terms and conditions stipulated in the 14th Article of these Regulations.

Art. 30. That Messrs. Palmer and Co. shall be appointed Treasurers to this Society, on the terms and conditions stipulated in the 15th Article of these Regulations.

Art. 31. That the Regulations now adopted, shall continue immutable during the existence of this Society.

Art. 32. That these Regulations shall be published twice in the Government Gazette, and in other Weekly Papers, for general information.

Art. 33. That the following shall be the form of the Certificate.

BENGAL PROVIDENT SOCIETY.

No. —

TWELFTH CLASS.

COMMENCING THE 1ST OF JANUARY 1827.

ENDING... THE 31ST OF DECEMBER 1827.

DIVIDEND DUE THE 1ST OF JANUARY 1841.

We hereby certify and acknowledge to have received from ——— the sum of Sicca Rupees ——— being the Amount of ——— Subscription for ——— Shares, taken in the ——— Class of this Society, by ———, on the Life of ———

———, Treasurer,

———, } Directors,
———, }

Registered No. —, ———

Secretary

SIXTH

Calcutta Laudable Society.

The object of the institution of the Laudable Society is to provide a Fund for the Insurance of Lives, whereby Individuals may secure a Provision for their Families after their death, or Creditors may guard themselves against loss in the event of the decease of their Debtors.

The Laudable Society differs from an Office for the Insurance of Lives, (as such Offices have been generally constituted in European Countries :) in that the whole Fund of the Society accumulates for the benefit of the Insured, and of them alone : that no Insurer reaps a profit from the Institution, and that even the charges of management are regulated on so economical a scale, as scarcely to form a sensible burthen on the Establishment.

It differs both from a Life Insurance Office and from most of those public associations into which certain orders of the community are frequently induced to enter for the purpose of providing a Fund for the maintenance of their Families after their death; in that it does not profess to ensure any specific sum of Money or Annuity to the representatives of the deceased, but merely their proportion of such sum as its accumulated fund shall eventually yield. This uncertainty, however is entirely in favour of the Insured, for on the one hand, by the ultimate division of the funds, he derives the utmost possible benefit which any Life Insurance could afford him without a positive loss to itself, while on the other hand he is perfectly secured against that disappointment to which the contributors to public Charitable Funds are not unfrequently liable, from the total failure of a scheme founded on false or over-sanguine calculations. The Members of the Laudable Society have a certainty of benefitting to the utmost extent proportioned to their respective contributions, and neither more nor less.

The Subscriptions to the Laudable Society are portioned into certain Shares, and though the rules of the Institution do not warrant the precise sum which each Share is to yield in case of a lapse of a Life subscribed on, an approximation to that sum may be obtained from the result of former Societies. In the Fourth Laudable Society each Share on a lapsed life yielded Sa. Rs. 5516, exclusive of the regulated advance of 4,000. The present state of the Funds of the Fifth Laudable Society, now about to close, justify the expectation that the holders of Shares on lapsed lives will receive about Sa. Rs. 3,200 in addition to the prescribed advance already drawn. The difference in the productiveness of Shares in the two Societies respectively, is to be ascribed to an unusual mortality amongst the Insured. A Share in the Sixth Laudable Society may however be taken as covering the risk of Sa. Rs. 9,000.

The Sixth Laudable Society will commence on the 1st January, 1827, and close on the 31st December 1831, at midnight, and its rules will be found to agree essentially with those of the Fifth, with the exception of an Annual, instead of Quinquennial rise in the rates of Subscription.

REGULATIONS OF THE SIXTH CALCUTTA LAUDABLE SOCIETY.

ARTICLE 1. The object of this association is to provide a fund for the Insurance of Lives. This fund is to be portioned into Shares; and an individual may subscribe for a certain number of Shares, either on his or her own life, or on the life of any other individual. In the former case, the general estate of the deceased, or such person or persons as he or she may by will or assignment have appointed, shall benefit in the event of a lapse; in the latter, the person who may have subscribed on the life of the deceased, shall benefit to the extent of the shares subscribed for; unless, in either case, such shares be especially declared at the time of subscription to be for the benefit of any other person or persons, or be subsequently made over according to the form hereafter prescribed, for the benefit of any other person or persons, in which case such person or persons, shall be entitled to benefit in the event of a lapse, and no other.

2. In the case of a person subscribing on the life of another, the party subscribing, and not the party on whose life the subscription is made, shall be considered a Member of the Society, and have a voice in the management of its concerns. Co-partners or other bodies of individuals may hold one or more shares jointly on any given life, either for their own benefit or for that of others; but in such case, the parties uniting in the subscription, shall not be entitled each to a separate voice in the concerns of the Society, but must vote collectively, or by the deputation of one of their number, on all matters thereto relating.

3. The great principle of this Society is the equal division of its accumulated funds among the parties entitled to benefit by the lapse of lives subscribed on, according to the number of shares which those parties may respectively hold.

4. The Sixth Landable Society shall commence on the 1st January, 1827, and shall close on the 31st December, 1831, at midnight.

5. Not more than ten shares can be subscribed for on any one life, whether those shares be held by one or more individuals.

6. Persons shall be at liberty to subscribe for Half or Quarter Shares, either on their own lives, or on the lives of others, and in case of lapse the estate of the deceased, or the parties for whose advantages the subscription is declared to be, or who may have become entitled to such advantages by Will or Assignment, shall benefit by the fund in a like fractional proportion.

7. The following are the rates of subscription to be paid half yearly on each Share, Half Share, and Quarter Share, according to the ages of the parties whose lives are subscribed on, at the time of admission into the Society, viz.

From the Age of	For a Whole Share.	For a Half Share.	For a Quarter Share.	Age.	For a Whole Share.	For a Half Share.	For a Quarter Share.
3 to 20	S. R. 100	S. R. 50	S. R. 25	26	S. R. 112	S. R. 56	S. R. 28
21	105	53	27	27	113	57	29
22	106	53	27	28	115	58	29
23	107	54	27	29	117	59	30
24	109	55	28	30	120	60	30
25	110	55	28				

From the Age of	For a Whole Share.	For a Half Share.	For a Quar- ter Share.	Age.	For a Whole Share.	For a Half Share.	For a Quar- ter Share.
31	S. R. 126	S. R. 61	S. R. 31	51	S. R. 228	S. R. 114	S. R. 57
32	125	63	32	52	235	118	59
33	130	65	33	53	241	120	60
34	137	68	34	54	245	123	62
35	138	69	35	55	260	130	65
36	141	71	36	56	273	137	69
37	144	71	36	57	280	140	70
38	150	75	38	58	290	145	73
39	153	77	39	59	300	150	75
40	156	78	39	60	315	158	79
41	162	81	42	61	338	177	89
42	165	83	42	62	36	183	92
43	171	86	43	63	380	190	95
44	174	87	44	64	395	198	99
45	180	90	45	65	417	205	103
46	191	96	48	66	585	293	147
47	195	98	49	67	600	300	150
48	200	100	50	68	620	310	155
49	207	104	52	69	640	320	160
50	213	107	54	70	665	333	167

8. All persons entering the Society, between the 1st January and the 30th of June, in the year 1827, shall pay on admission the full Subscription in advance for that year, or for the remaining part thereof, computing the same from the date of their becoming Members, until the 1st of January 1828, and paying for any number of days less than a month, one whole month's subscription. The subsequent half yearly subscription shall be payable on the 1st of January and 1st July in each year, commencing with the 1st of January 1828.

9. All persons who may be admitted into the Society, subsequent to the 30th of June 1827, shall, in the first place, pay their proportion of the current half yearly Subscription, to be calculated agreeably to the above Rule, from the first day of the month of their admission, until the next following period of payment; and in the second place, shall pay a Premium of Admission, to be regulated agreeably to the following Scale, viz.

For admission during the second } A Premium equal to 25 per Cent.
half of the 1st Year of the Society. } on one half Year's Subscription.

During the 2d Year..... 50 per Cent. on do.

3d Year..... 72 per Cent. on do.

4th Year..... 84 per Cent. on do.

5th Year..... 80 per Cent. on do.

10. In pursuance of the terms of the 10th Article of the Regulations of the Fifth Laudable Society, persons having held Shares on unexpired Lives in that Society, shall be entitled, without any renewed warranty of health, to receive a Certificate of Admission for a like number of Shares in the Sixth Laudable Society, on payment of the full Subscription Money for twelve months, at the rates corresponding with their respective Ages at the

period of transfer: For the accommodation of individuals, it shall be in the discretion of the Directors, at any time on or before the 1st of January 1-97, to receive in payment of such Subscription Money, the Promissory Notes of the Parties, payable on or before the 1st of February following, together with interest thereon from the first of January aforesaid, at the rate of Eight per Cent. per Annum; but until either the Subscription Money shall be paid in Cash, or a Promissory Note for the same shall be granted, no new Certificate of Admission shall in any case be issued, nor shall the party be entitled to any benefit from the Funds of the Society, in case of the intermediate lapse of the Life intended to be insured. In the event, moreover, of the payment of the Subscription Money being delayed beyond the term of one month from the commencement of the Society, or of any Promissory Note for such Subscription Money not being paid when due, the party subscribing shall be liable to pay to the Society a penalty of two per Cent. on the principal amount of his Subscription Money, and should he fail to make good such Subscription Money, together with the penalty aforesaid, within the second month from the commencement of the Society, he shall entirely forfeit all claims of Admission into the Society, or to benefit by its Funds, except on a new application to be submitted to the Directors, accompanied by the prescribed testimonial of Health and Age. If any Promissory Note received in payment of Subscription Money, shall remain unpaid after the expiration of the second month, from the commencement of the Society, the amount of such Note shall be forfeited to the Society, and the Subscription cancelled.

11. Five persons residing in Calcutta, shall be nominated Directors of the Sixth Laudable Society, whose business it shall be to superintend and control the management of the Funds, to examine the Accounts, to decide on all applications for Admission, and generally to transact the current business of the Society. The concurrent opinion of three of the five Directors shall be decisive, on all matters relating to the concerns of the Society, not at variance with these fundamental Regulations, which can be altered only by a Majority of the Members residing in Bengal. No question, however, shall be proposed to the Members at large without the concurrence of the whole of the Directors. In case of the death or removal from Calcutta of any of the Directors, another or others shall be chosen by a Majority of the Members of the Society then residing in Calcutta, or by a Majority of such Members residing in Calcutta, as may attend at a General Meeting to be convened for that purpose.

12. A Meeting of the Directors of the Society shall be convened annually, between the 1st of January and 30th of April in each year, when a Statement of the Accounts of the Society, shall be laid before them by the Secretaries, and no account, which shall once have been submitted to, and passed by the Directors at such Meeting, shall afterwards be called in question, unless for some special and manifest error to the amount of Five Hundred Sicca Rupees or upwards.

13. In the election of Directors, as well as on all other questions relative to the concerns of the Society, which may be proposed for the decision of the Members at large, a Member holding ten shares on any one Life shall be entitled to three votes; one holding from five to nine Shares, to two votes; and one holding any number of Shares less than five, to one vote only. Members holding shares on different lives, shall be entitled to the number of votes proportioned to the number of Shares which they hold on each Life.

14. Messrs. Alexander and Company shall officiate as Secretaries and Treasurers to the Society, with a fixed allowance of Sicca Rupees Two Hundred per month, and a Commission of one per Cent. on all Receipts of

Subscriptions, to be paid out of the Funds of the Society, and they shall charge a fee of Sicca Rupee One on each Certificate of Admission, and One Rupee for the Registry on each assignment of Share, in lieu of all Charges. — Advertisements, Printing and Law expenses excepted.

15. The Secretaries and Treasurers shall act in all cases according to the orders of the Directors.

16. All applications for Admission into the Society, from persons residing at any of the King's or Company's Settlements, shall be made by letter to the Secretaries, and shall be accompanied by a Certificate of Health, signed by a Medical Gentleman in the King's or Company's Service (those from all other places to be certified by a Medical Gentleman to the satisfaction of the Directors,—and by an affidavit sworn to and signed by the individual on whose Life the Shares are applied for;) such Letter, Certificate and Affidavit to be according to the following Forms, printed copies of which may be had on application to the Secretaries, viz.

FORM OF LETTER FOR PERSONS SUBSCRIBING ON THEIR OWN LIVES.

[Place and Date.]

TO MESSRS. ALEXANDER AND CO.

Secretaries to the

SIXTH LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold Share in the Sixth Laudable Society on my own Life, for the benefit of my Estate after my death, or of such person or persons as I may hereafter appoint by Will or Assignment; for which purpose the prescribed Certificate and Affidavit of Health, are herewith transmitted.

I am, Gentlemen,

Your obedient Servant,

FORM OF LETTER FOR PERSONS SUBSCRIBING ON THE LIVES OF OTHERS

[Place and Date.]

TO MESSRS. ALEXANDER AND CO.

Secretaries to the

SIXTH LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold Share in the Sixth Laudable Society on the Life of for the benefit of for which purpose the prescribed Certificate and Affidavit of Health are herewith transmitted.

Gentlemen,

Your obedient Servant,

FORM OF CERTIFICATE OF HEALTH.

This is to Certify, that, to the best of my knowledge and belief is at this date free from any dangerous mady whatever, and that, from my acquaintance with his constitution and general state of Health, for and also from the result of the enquiries, which I have this day made of him in person, I consider him to be a good Life,

Dated at

this day of 182

FORM OF AFFIDAVIT OF HEALTH.

Insert name, place of
bode, and profession,
at full length.

I do hereby make oath and declare to the best of my knowledge and belief, that the contents of the above Certificate, as they relate to my present state of Health, are true ; that I have not wilfully concealed from the Certifier any circumstances relative to my health or constitution, that I have had the Small (or Cow) Pox ; and that my Age at this time does not exceed years and months.

Sworn before me, at }
this day of 182 }

The above Affidavit must be sworn to before a Magistrate, who shall attest the same by his counter-signature ; or if the party be residing at a station where there is no Magistrate, it may then be attested by the Principal Civil or Military Officer of the station.—In case of an application for shares on the life of a Minor under fourteen years of age, an Affidavit to the same effect as above must be produced from the Parent, Guardian, or next of Kin of the party, or of the person under whose protection he or she may be residing.

17. All applications for Admission, accompanied by the above prescribed forms of Certificate and Affidavit, which may be transmitted to the Secretaries, shall be submitted by them to the Directors for their decision : And the Directors shall in all instances be at full liberty to reject any such Application, without assigning any reason to the Applicant for so doing.

18. In all cases it shall rest with the Committee to judge, whether the reference to the circumstances of situation and distance, the interval which may have elapsed between the date of any Certificate and Affidavit of Health, and the time of their presentment be reasonable or otherwise, and to admit or reject such Certificate and Affidavit accordingly. In no case however, is the party subscribing to have any claim on the funds of the Society, in the event of the life lapsing between the date of the Certificate, and the date on which the Applicant may be admitted a Member, unless where the Directors may at the instance of such Applicant, have originally permitted the subscription to take effect from the date of the Certificate and Affidavit of Health, which it shall at all times be in their discretion to do, on the arrears of subscription being paid up. In the event however, of a person dying between the dates of his Certificate and Affidavit of Health and his Admission, and the Insurance on his life was not effected from the date of the Certificate and Affidavit, the amount of Premium paid for such Insurance shall be refunded.

19. No Subscription on any life shall be considered as entitling the party or parties concerned to benefit by the Society, until the life subscribed on shall have been approved by the Directors, the amount of the first Subscription and premium of Admission paid, and a Certificate of Admission granted under the signature of the Secretaries, agreeable to the form annexed to these Regulations. And if any Applicant shall omit to pay the amount of Subscription and premium of Admission within two months after the life subscribed on shall have been approved by the Directors, such applicant shall forfeit his claim to be admitted, except on a fresh application, accompanied by a new Certificate and Affidavit of Health.

20. All Subscriptions (except the first, which is to be paid on admission) shall be paid within one month of the time, at which they become due. If not paid within that time, a penalty of two per cent. on the amount of the instalment shall be added ; and any Member who shall not have paid his

Subscription, together with the said penalty, within two months of the day on which such Subscription shall have become due, shall be considered to have absolutely and entirely forfeited his Share or Shares.

21. Any Member shall be at liberty at any time, to pay up his Subscription for the whole unexpired period between the time of such payment and the close of the Society, or for any part thereof; and, in the event of the lapse of the life subscribed on, such Member or his Representatives shall be entitled to receive back any part of the Subscription Money so paid up, which would not have been due at the time of the lapse taking place; forfeiting, however, to the Society, all Interest which may have intermittently accrued thereon.

22. No subsequent increase of Shares on any Life shall be allowed, except on a fresh application to be again approved of by the Directors, and accompanied by a Certificate and Affidavit as above. The Subscription on the additional shares to be according to the age of the party at the time of making the new application.

23. Any Member desiring to transfer his Interest in any share or shares which he may hold in the Society, shall be at liberty to do so by an Indorsement to be written on the original Certificate, which Indorsement however shall not be valid, until the Certificate bearing the same shall have been produced to the Secretaries, and the Transfer duly registered by them in the general Book of Registry, to be kept in the office of the Society.

24. As often as a sum exceeding Sixteen Rupees Five Thousand shall be collected, it shall be laid out in the purchase of Government Paper, Bank Shares, or in Loans secured by a Deposit of Government Paper, to be granted under the controul and authority of the Directors; it being clearly understood, that in all cases of Loan, the saleable value of the Deposit shall be more than sufficient to cover the sum lent. All Public Securities purchased for the Society, shall be specially endorsed to three or more of the Directors, and the Interest only shall be made payable to the Secretaries and Treasurers.

25. The person or persons entitled to benefit by the lapse of a Life in this Society shall, on making application to the Secretaries in writing, accompanied by such proof of the Casualty as may be satisfactory to a majority of the Directors, immediately receive the sum of Four Thousand Sixteen Rupees on each Share; Two Thousand Rupees on each half Share, or One Thousand Rupees on each Quarter Share, which he or they may have held or be entitled to on the lapsed Life; provided that, in the opinion of the Directors, the state of the Funds of the Society will admit of so large a payment being made. Should the Directors think, however, that the Funds will not allow of an immediate payment of this amount, then such sum only shall be advanced as they may deem proper; and the balance of the prescribed advance shall be paid, so soon as the Directors shall be of opinion that the Funds will safely admit of it.

26. Arrears of subscription, or any other sums due to the Society by the holders of any share or shares on a lapsed Life, shall be deducted from the amount of the advance.

27. At the expiration of this Society on the 31st of December 1831, it is proposed, that a new Society, on a similar plan, but subject to such further alterations as experience may suggest, shall be immediately instituted, into which Society all Members then holding Shares on unexpired Lives in the Sixth Laudable Society, shall be at liberty to transfer those Shares without any renewed Certificate of Health, in consideration of a sum of Money to be paid to such new Society out of the Funds of the Sixth Laudable Society, and without taking into account any proportion of the

Advances previously paid by the Society on account of lapsed Lives. To entitle Members of the Sixth Laudable Society to transfer the shares held by them into the ensuing or Seventh Laudable Society, no regular form of Application shall be necessary; by a Certificate of Admission into the new Society shall be immediately issued to them on the simple payment of the usual first year's Subscription in advance, subject however to the established penalty of Two per Cent in the event of the payment being delayed beyond the term of one month, from the commencement of the new Society, and to the entire forfeiture of the privilege of Transfer. (excepting on a new application to the Directors, accompanied by the regular Certificate of Health, &c) if not made good within the second month from that period. The rates of subscription for Members transferring their shares from the Sixth to the Seventh Laudable Society, shall be according to the respective Ages of the Parties, on whose Lives the shares are held, on 1st of January 1832.

28. It is proposed to render the Institution of the Laudable Society permanent, by establishing a new Society in succession to each Society as it expires, and arranging the transfer of the shares agreeably to the above principle.

29. Upon the transfer to the Seventh Laudable Society of any share or shares in the Sixth Laudable Society, which may stand assigned by endorsement, or otherwise, for the benefit of any other person or persons than the person or persons originally interested therein, or upon any subsequent transfer of any share or shares so assigned from the Seventh or any succeeding Society to the Society next ensuing, such share or shares shall continue in all respects subject to the lien of the Assignee, and shall be declared to stand for the benefit of such Assignee in the Certificate of Admission to be issued from the new Society.

30. Within one month and fifteen days after the 31st December 1831, the accounts of the Sixth Laudable Society shall be made up, and the balance of Funds actually on hand, after deducting the stipulated payment of 10 per Cent, to the new Society, shall be divided by the number of shares held on Lives subscribed upon in this Society, which may have lapsed between its commencement and its close, as may be ascertained previous to the 15th day of February 1832, and the parties entitled to benefit, by such lapses, shall each receive his or their proportions of the said Funds, according to the number of shares respectively held by them on the several lapsed Lives,—the holders of Half or Quarter shares dividing according to those fractional proportions.

31. With respect to any lapses of Lives in this Society, which may not be ascertained on or prior to the 15th of February 1832, such lapses shall be at the risk of the next ensuing or Seventh Laudable Society, and the Advances or Dividends to which the parties claiming to benefit by such lapses may be entitled shall be paid out of the Funds, and agreeably to the Regulations of the said ensuing Society, on the said lapses being ascertained. But it is hereby expressly provided, with respect to any lapses which may have occurred at any place to the eastward of the Cape of Good Hope, that notice of such lapses, accompanied by satisfactory proof of the same, must be given to the Secretaries to the Seventh Laudable Society within one year from the expiration of the Sixth Society on the 31st December 1831, or within two years, if the lapse have occurred in Europe or elsewhere beyond the Cape of Good Hope; and that in the event of the party or parties interested neglecting to prefer his or their claim on account of any such lapse, within the period here prescribed, he or they shall entirely forfeit all right and title to any benefit whatever, by reason of such lapse, from the Funds of the Seventh or any succeeding Society.

32. The following Gentlemen have this day been nominated Directors of the Sixth Laudable Society, viz John Palmer, James Cullen, George James Gordon, William Ainslie, and Thomas Bracken, Esquires.
Calcutta, 25th November 1826.

CERTIFICATE OF ADMISSION.

Insert name or names, We do hereby certify, that
places of abode and pro- has been duly admitted to hold Share in the
sessions, at full length. Sixth Laudable Society, of the Life of
for the benefit of

who shall be entitled, in the event of a lapse of the aforesaid Life, to receive such proportion of the Funds of the said Society, as by the established Regulations thereof, published in the Government Gazette of the 30th of November 1825, may become due to by virtue of this subscription, and at such time or times as the said Regulations direct,—subject moreover to all the several provisions and exceptions, by the said Regulations prescribed.

We do further acknowledge to have received from the aforesaid the sum of Sicca Rupers being the amount of Subscription in advance and premium of Admission, required by the Regulations of the said Society. In witness whereof, we have hereto subscribed our names in Calcutta, this day of in the year of Our Lord One Thousand Eight Hundred and

By Authority of the Directors:

ALEXANDER AND CO.

Secretaries and Treasurers.

N. B. No payment can be made in the event of a lapse to the person entitled to benefit thereby under this Certificate, unless notice of such lapse be communicated to the Secretaries within one year after the close of the Society, which takes place on the 31st December 1831, in case of the lapse having occurred any where to the Eastward of the Cape of Good Hope, or within two years, in case of the lapse having taken place any where beyond the Cape of Good Hope; in the latter event, the Representatives of the deceased, or the parties interested in the lapse, are recommended to transmit information of the same, together with such proofs thereof, as may be attainable, to Messieurs Fletcher, Alexander and Co. of London, who will forward the communication to the Secretaries in Calcutta.

Dr. J. Mellis, M. D. is Medical Adviser to the Society.

Calcutta, 25th November 1826.

CALCUTTA

Supplementary Laudable Society.

The considerations which led to the establishment of a series of Supplementary Laudable Societies, were these. By the constitution of the original Laudable Societies, the major part of their funds, instead of being portioned out as the lapses occurred to the parties entitled to benefit thereby, were left to accumulate for a series of years at a low rate of interest in Government Securities. This arrangement was specially inconvenient to those who had recourse to those Societies for effecting Insurance on the lives of their debtors, as in most cases the debts which the Insurances were intended to cover, continued to increase at a rate of Interest greatly exceeding that at which the funds of the Society improved. Experience also proved, that notwithstanding the scale of the original Laudable Societies had been so far enlarged as to admit of the subscription for ten shares on a single life, the augmentation was not in all instances sufficient for the purposes of the public, nor commensurate with the general and daily increasing extension of Money transaction.

The leading principles of the Supplementary Laudable Societies may be thus briefly enumerated. The duration of each Supplementary Society is for one year only—at the expiration of this time, the funds of the Institution are divided among the holders of Shares on lapsed lives, with such reservation and according to such rules as may be in force for the time being: The holders of shares on surviving lives have the option of transferring the same to a new Society of similar duration, without renewed warranty or health.

In the early Supplementary Laudable Societies Sa. Rs. 10,000, was fixed on as the maximum, to be received from the funds by the holders of a share on a lapsed life. The surplus funds were directed to be appropriated under certain provisions to the ensuing Society, and the holders of shares in preceding Societies whose dividends had not equalled the sum of Sa. Rs. 10,000. This sum in the Ninth Supplementary Laudable Society is still continued as the maximum of dividend receivable on a share held on a lapsed life; but the surplus funds are to be exclusively appropriated to the ensuing Society.

When the sum of Sa. Rs. 10,000 was fixed as the maximum of dividend to be received on one share, the interest of money was high. That sum was then proportionate to the scale of Premia and its selection justified by experience. In later years, owing to the depreciation of money, the funds of none of the Supplementary Societies have yielded so high a dividend as Sa. Rs. 10,000 on a share on a lapsed life. Judging from the results of late years, 18,000 may be assumed as the probable amount which, including the regulated advance, will be forthcoming to the holder of such share. These observations have been thought proper for the purpose of checking fallacious expectations which the Insured might be apt to entertain by observing the sum of Sa. Rs. 10,000 restricted as the maximum of dividend receivable by the holder of a share on a lapsed life,

REGULATIONS OF THE SUPPLEMENTARY LAUDABLE SOCIETY.

Article 1. The object of this association is to provide a fund for the insurance of lives. This fund is to be portioned into shares. And an individual may subscribe for a certain number of shares, either on his or her own life, or on the life of any other individual. In the former case the general estate of the deceased, or such person or persons as he or she may by will or assignment have appointed, shall benefit in the event of a lapse; in the latter, the person who may have subscribed on the life of the deceased, shall benefit to the extent of the shares subscribed for; unless in either case, such shares be specially declared at the time of subscribing, to be for the benefit of any other person or persons, or be subsequently made over according to the form hereinafter prescribed, for the benefit of any other person or persons, in which cases such person or persons shall be entitled to benefit in the event of a lapse, and no others.

2. In the case of a person subscribing on the life of another, the party subscribing, and not the party on whose life the subscription is made, shall be considered a Member of the Society, and have a voice in the management of its concerns. Co-partners or other bodies of individuals may hold one or more shares jointly on any given life, either for their own benefit or for that of others; but in such case, the parties uniting in the subscription, shall not be entitled each to a separate voice in the concerns of the Society, but must vote collectively, or by the deputation of one of their number on or matters thereto relating.

3. The Tenth Supplementary Laudable Society shall commence on the 1st of July 1825, and shall close on the 30th of June, 1826, at midnight.

4. Not more than ten shares can be subscribed for on any one life, whether those shares be held by one or more individuals. It is however specially provided that in the course of the year the Directors may pass an additional rule extending this number to one not exceeding fifteen, should this measure be deemed by them prudent and proper.

5. Persons shall be at liberty to subscribe for Half or Quarter shares, either on their own lives or on the lives of others; and in the case of lapse, the estate of the deceased, or the party for whose advantage the subscription is declared to be, or who may have become entitled to such advantage by will or assignment, shall benefit by the fund in a like fractional proportion.

6. The following are the rates of subscription to be paid on admission by persons becoming Members of this Society, within the first month from its commencement, on each Share, Half Share, and Quarter Share, according to the ages of the parties whose lives are subscribed on, at the time of their admission into the Society; viz.

On the Life of a Person

from the age of, For a Whole Share. Half Share. Quarter Share.

from the age of,	For a Whole Share.	Half Share.	Quarter Share.
3 to 25	Sa. Rs. 200	Sa. Rs. 100 ..	Sa. Rs. 50
25 to 30	220	110 ..	55
30 to 35	240	120 ..	60
35 to 40	280	140 ..	70
40 to 45	320	160 ..	80
45 to 50	380	190 ..	95
50 to 55	450	225 ..	112
55 to 60	540	270 ..	135
60 to 65	700	350 ..	175
65 to 70	1164	582 ..	291

7. All persons entering the Society after the expiration of the first month, and previous to the expiration of the first six months from its commencement shall, in the first place, pay, on admission, a rateable subscrip,

tion, to be computed agreeably to the above scale, from the date of their becoming Members until the expiration of the Society, and paying for any number of days less than a month one whole month's subscription; and secondly, shall contribute a premium equal to One per Cent. on the full rate corresponding with their respective ages in the table, for every month which may have elapsed from the commencement of the Society up to the date from which their said subscription may be computed.—And all persons entering the Society after the expiration of the first six months from its commencement, shall, in addition to the rateable subscription, and premium of admission required by the foregoing clause of this Article, contribute a further rateable subscription, to be computed for a period of six months; in consideration of which additional payment, they shall be entitled to an abatement of the like amount, on renewing their subscriptions into the ensuing or Eleventh Supplementary Laudable Society, should they think fit so to do.

8. The Directors of the Tenth Laudable Society for the time being, shall also officiate as Directors of the Tenth Supplementary Laudable Society; and it shall be their business to superintend and controul the management of the funds, to examine the accounts, to decide on all applications for admission, and generally to transact the current business of the Society. The concurrent opinion of three of the five Directors shall be decisive on all matters relative to the concerns of the Society, not at variance with these fundamental Regulations, which can be altered only by a majority of the Members meeting in Regual. No question, however, shall be proposed to the Members at large, without the concurrence of the whole of the Directors.

9. No account, which shall once have been submitted to and passed by the Directors at any meeting summoned for that purpose, shall afterwards be called in question, unless for some special and manifest error, to the amount of Five Hundred Rupees or upwards.

10. On all questions relative to the concerns of the Society, which may be proposed for the decision of the Members at large, a Member holding seven shares on any one life, shall be entitled to three votes; one holding from three to six shares, to two votes; and one holding any number of shares less than three, to one vote only. Members holding shares on different lives, shall be entitled to the number of votes proportioned to the number of shares which they hold on each life.

11. Messrs. Alexander and Company, shall officiate as Secretaries and Treasurers to the Society; and as a compensation for their services, shall be permitted to draw a Commission of two and a half per Cent. on all receipts in account, and a fee of One Rupee on each Certificate of Admission, and on the Registry of each assignment of shares, in lieu of all other charges,—Advertisements, Printing and Law Expenses excepted.

12. The Secretaries and Treasurers shall act in all cases according to the orders of the Directors.

13. All applications for admission into the Society, from persons residing at any of the King's or Company's Settlements, shall be made by letter* to the Secretaries, and shall be accompanied by a Certificate of Health signed by a Medical Gentleman in the King's or Company's Service (those from all other places to be certified by a Medical Gentleman to the satisfaction of the Directors,) and by an Affidavit sworn to and signed by the individual on whose life the Shares are applied for. The said Certificate and Affidavit shall be according to form No. 1 subjoined hereto, and shall be sworn to before a Magistrate, who shall attest the same by his counter signature: It is however provided, that should the party be re-

* See Form No. 5, Application subjoined.

siding at a station where there is no Magistrate, the Affidavit may be attested by the principal Civil or Military Officer of the station. In case of an application for shares on the life of a minor under fourteen years of age, an Affidavit according to the form prescribed, must be produced from the parent, guardian, or next of kin or the party, or of the person under whose protection such minor may be residing.

14. All applications for admission, accompanied by the prescribed form of Certificate and Affidavit, which may be transmitted to the Secretaries, shall be submitted by them to the Directors for their decision. And the Directors shall in all instances be at full liberty to reject any such application, without assigning any reason to the applicant for so doing.

15. In all cases, it shall rest with the Committee to judge, whether with reference to the circumstances of situation and distance, the interval which may have elapsed between the date of any Certificate and Affidavit of Health and the time of their presentation, be reasonable or otherwise, and to admit or reject such Certificate and Affidavit accordingly. In no case, however, is either the subscription money to be returned, or the party subscribing to have any claim on the funds of the Society, in the event of the life lapsing between the date of the Certificate, and the date on which the applicant may be admitted a Member, unless where the Directors may, at the instance of such applicant, have originally permitted the subscription to take effect from the date of the Certificate and Affidavit of Health, which it shall at all times be in their discretion to do, on the arrears of subscription from such date being paid up. In the event, however, of a person dying between the dates of the Certificate and Affidavit of Health and his admission, and the Insurance on his Life not having been effected from the date of the Certificate and Affidavit, the amount of Premium paid for such Insurance shall be refunded.

16. No subscription on any life shall be considered as entitling the party or parties concerned, to benefit by the Society, until the life subscribed on shall have been approved of by the Directors, the amount of the subscription and premium of admission paid, and a Certificate of Admission granted under the signature of the Secretaries, agreeably to the form (No. 4) annexed to these Regulations. And if any applicant shall omit to pay the amount of such subscription and premium of admission within two months after the life subscribed on shall have been approved by the Directors, such applicant shall forfeit his claim to be admitted, except on a fresh application, accompanied by a new Certificate and Affidavit of Health.

17. In pursuance of the terms of the 17th Article of the Regulations of the Eighth Supplementary Laudable Society, persons having held Shares on unexpired Lives in that Society, shall be entitled, without any renewed warranty of health, to receive a Certificate of Admission for a like number of Shares in the Tenth Supplementary Laudable Society, on payment of the full subscription-money for twelve months, at the rates corresponding with their respective ages at the period of transfer. For the accommodation of individuals, it shall be in the discretion of the Directors, at any time on or before the 1st of July, 1825, to receive in payment of such subscription-money, the promissory notes of the parties, payable on or before the 1st of August following, together with interest thereon from the 1st of July aforesaid, at the rate of Eight per cent. per annum. But until either the subscription-money shall be paid in cash, or a promissory note for the same shall be granted, no new Certificate of Admission shall in any case be issued, nor shall the party be entitled to any benefit from the funds of the Society in case of the intermediate lapse of the life intended to be insured,

In the event moreover, of the payment of the subscription-money being delayed beyond the term of one month from the commencement of the Society, or of any promissory note for such subscription-money not being paid when due, the party subscribing shall be liable to pay to the Society a penalty of Two per Cent. on the principal amount of his subscription-money; and should he fail to make good such subscription-money, together with the penalty aforesaid, within the second month from the commencement of the Society, he shall entirely forfeit all claim of admission into the Society, or to benefit by its funds, except on a new application to be submitted to the Directors, and accompanied by the prescribed testimonials of health and age.— If any promissory note received in payment of subscription-money, shall remain unpaid after the expiration of the second month from the commencement of the Society, the amount of such note shall be forfeited to the Society, and the Subscription cancelled.

18. In the event of any Member of the Fifth Laudable Society desiring to transfer the shares on unexpired lives which he holds in that Society, of any part thereof, to the Tenth Supplementary Laudable Society, it shall be in the discretion of the Directors of the latter Society, to allow of such transfer at any time before the 1st day of August, 1825, without requiring any renewed Certificate, and Affidavit of Health, on an application* in writing being made by the party, for that purpose. All Persons availing themselves of the aforesaid privilege of transfer, must pay to the Society on the several shares transferred, rates of subscription corresponding with the respective ages of the parties at the time of transfer.

19. No subsequent increase of shares on any life shall be allowed, except on a fresh application, to be again approved of by the Directors, and accompanied by a Certificate and Affidavit as above. The subscription on the additional shares to be according to the age of the party at the time of making the new application.

20. Any member desiring to transfer his interests, or the interest of the person for whose benefit he may have subscribed in any share or shares which he may hold in the Society, shall be at liberty to do so, by an indorsement to be written on the original Certificate; but neither such indorsement nor any transfer by deed of assignment shall be valid, until the Certificate bearing the said indorsement or the said deed or instrument shall have been produced to the Secretaries, and the transfer duly registered by them in a general Book of Registry, to be kept in the office of the Society.

21. As often as a sum exceeding Sicca Rupees Five Thousand shall be collected, it shall be laid out in the purchase of Government paper, Bank shares, or in loans to be secured by a deposit of Government paper, or a mortgage of real Property to the Directors of the Society or their assigns; such loans, however, shall be only granted under the controul and authority of the Directors; and it is especially directed, that in all cases of loan the saleable value of the deposit or mortgaged property shall be more than sufficient to cover the sum lent. All public securities purchased for the Society, shall be especially indorced to three or more of the Directors, and the interest only shall be made payable to the Secretaries and Treasurers.

22. The person or persons entitled to benefit by the lapse of a life in the Society, shall, on making application to the Secretaries in writing, accompanied by such proof of the casualty as may be satisfactory to a majority of the Directors, immediately receive the sum of Four Thousand Sicca Rupees on each share, Two Thousand Rupees on each Half-share, or One Thousand Rupees on each Quarter-share. which he or they may have held or be entitled to on the lapsed life; provided that, in the opinion of the Di-

* See Forms Nos. 2 and 3, for such Application annexed.

rectors, the state of the funds of the Society will admit of so large a payment being made. Should the Directors think, however, that the funds will not allow of an immediate payment to this amount, then such sum only shall be advanced as they may deem proper; and the balance of the prescribed advance shall be paid so soon as the Directors shall be of opinion that the funds will safely admit of it.

23. Arrears of subscription or any other sums due to the Society by the holder of any share or shares on lapsed life, shall be deducted from the amount of the advance.

24. It is proposed to render the institution of the Supplementary Laudable Society permanent, by establishing in succession to each Society as it expires, a new Society on a similar plan, but subject to such modifications and improvements as further experience may suggest, and as the Directors of the Supplementary Laudable Society for the time being may approve and adopt.—At the expiration accordingly of this Society on the 30th of June, 1826, a new Society shall be instituted, into which all Members then holding shares on un-expired lives in the Tenth Supplementary Laudable Society, shall be at liberty to transfer those shares, without any renewed Certificate of Health, in consideration of certain surplus funds to be eventually paid and made over to such new Society, agreeably to the provisions contained in the 24th Article of these Regulations. To entitle Members of the Tenth Supplementary Laudable Society to transfer the share held by them into the ensuing or Eleventh Supplementary Laudable Society, no special application shall be necessary; but a Certificate of Admission into the new Society of the same tenor with the Certificate which respectively they may hold from the Society preceding,—subject only to the modification expressed in the next following Article,—shall be immediately issued to them, on the payment of the usual subscription for twelve months; subject however to the several provisions, exceptions and forfeitures above set forth in Article 17th of these Regulations. The rates of subscription for Members transferring their shares from the Tenth to the Eleventh Supplementary Laudable Society, shall be according to the respective ages of the parties, on whose lives the shares are held, on the 1st of July, 1826. And further, the transfer of shares from the Eleventh and all succeeding Supplementary Laudable Societies, as they respectively expire, shall be regulated on the principles laid down in this Article.

25. Upon the transfer to the ——— Supplementary Laudable Society of any share or shares in the ——— Supplementary Laudable Society, which may stand assigned by endorsement, or otherwise, for the benefit of any other person or persons than the person or persons originally interested therein, or upon any subsequent transfer of any share or shares so assigned from the ——— or any succeeding Society to the Society next ensuing, such share or shares shall continue in all respects, subject to the lien of the assignee, and shall be declared to stand for the benefit of such assignee in the certificate of admission to be issued from the new Society.

26. On the 15th August 1827, the Accounts of the ——— Supplementary Laudable Society shall be closed, and the existing funds divided, in proportion to their several Interests, amongst the parties entitled to claim on Certificates held on lapsed Lives; provided however, that the dividend receivable by such parties shall not, when added to the advance already paid them, make a total exceeding the proportion of 10,000 Rupees for each whole share. After completing the full sum of Sixty Rupees 10,000 for each whole share, or, in cases where fractional parts of a share may be held on lapsed Lives a sum in the same ratio, any surplus which may exist shall be set apart, and made over to the ensuing Supplementary Laudable Society.

27. With respect to any lapses of lives in this Society, which may not be ascertained on or prior to the 15th of August, 1826, such lapses shall be at the risk of the next ensuing, or eleventh Supplementary Laudable Society, and the advance or dividends to which the parties claiming to benefit by such a loss may be entitled, shall be paid out of the funds and agreeably to the Regulations of the said ensuing Society, on the said lapses being ascertained or if such lapses shall not be ascertained until after the expiration of the next ensuing Society, then the said lapses shall be at the risk, and the said advances and dividends shall be paid out of the funds, and agreeably to the Regulations of the Twelfth Supplementary Laudable Society. But it is hereby expressly provided, with respect to any lapses which may have occurred at any place to the eastward of the Cape of Good Hope, that notice of such lapses, accompanied by satisfactory proof of the same, must be given to the Secretaries to the Supplementary Laudable Society for the time being, within one year from the expiration of the said Society on the 30th of June, 1826; or within two years, if the lapses have occurred in Europe or elsewhere beyond the Cape of Good Hope; and that, in the event of the party or parties interested neglecting to prefer his or their claim, on account of any such lapses, within the period herein prescribed, he or they shall entirely forfeit all right and title to any benefit whatever, by reason of such lapses, from the funds of this or of any succeeding Society.

Calcutta; 21st June, 1825.

FORMS.

(Of which printed copies may be had at the office of the Secretaries.)

No. 1.

FORM OF CERTIFICATE AND AFFIDAVIT REFERRED TO IN ART. 13.

Insert for one day, or week, or years, as the case may be.	This is to certify, that, to the best of my knowledge and belief, _____ is at this date free from any dangerous malady whatever, and that, from my acquaintance with his constitution and general state of health for _____ and also from the result of the enquiries which I have this day made of him in person, I consider him to be a good life.
Insert name, place of abode, and profession at full length.	Dated at _____ this _____ day of _____ 18 ____ } I do hereby make oath and declare to the best of my knowledge and belief, that the contents of the above certificate are true; that I have not willfully concealed from the Certifier any circumstances relative to my health or constitution; that I have had the Small (or Cow) Pox; and that my age at this time does not exceed _____ years and _____ months.

Sworn before me at _____ }
this _____ day of _____ 18 ____ }

The Certificate is to be dated and granted by a Surgeon in the King's or Company's Service, and the Affidavit to be sworn to and signed before a Magistrate, or, in his absence, before the principal Civil or Military authority present. The dates of the Certificate and Affidavit to correspond if possible, and both documents to be on the same piece of paper.

Nos. 2 & 3.

FORMS OF APPLICATIONS.

(Referred to in Art. 13.)

FOR PERSONS SUBSCRIBING ON THEIR OWN LIVES.

To MESSRS. ALEXANDER AND CO.

[Place and Date]

Secretaries to the
SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold share in the Ninth Supplementary Laudable Society on my own life, for the benefit of my estate after my death, or of such person or persons as I may appoint by will or assignment, for which purpose, the prescribed Certificate and Affidavit of Health are herewith transmitted.

I am, Gentlemen,
Your obedient Servant,

FOR PERSONS SUBSCRIBING ON THE LIVES OF OTHERS.

To MESSRS. ALEXANDER AND CO.

[Place and Date.]

Secretaries to the
SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold share in the Tenth Supplementary Laudable Society, on the life of for the benefit of for which purpose the prescribed Certificate and Affidavit of Health are herewith transmitted.

Gentlemen,
Your obedient Servant,

No. 4.

(Form referred to in Art. 16.)

FOR CERTIFICATE OF ADMISSION.

We do hereby certify, that _____ been duly admitted to hold Share in the _____ Calcutta Supplementary Laudable Society, on the life of _____ for the benefit of _____ who shall be entitled, in the event of a lapse of the aforesaid life, to receive such proportion of the funds of the said Society, as by the established Regulations thereof, published in the Government Gazette of the 23d June 1825, may become due to _____ by virtue of this subscription, and at such time or times as the said Regulations direct,—subject moreover to all the several provisions and exceptions by the said Regulations prescribed.

We do further acknowledge to have received from the aforesaid _____ the sum of _____ Rupees being the amount of Subscription and Premium of Admission required by the Regulations of the said Society. In witness whereof, we have hereunto subscribed our names in Calcutta, this _____ day of _____ in the year of our Lord One Thousand Eight Hundred and Twenty-five.

By Authority of the Directors
Secretaries and Treasurers.

N. B.—No payment can be made in the event of lapse to the person entitled to benefit thereby under this Certificate, unless notice of such lapse be communicated to the Secretaries within one year after the close of the Society, which takes place on the 30th of June, 1826, in case of the lapse having occurred any where to the E. stward of the Cape of Good Hope; or within two years, in case of the lapse having taken place any where beyond the Cape of Good Hope. In the latter event, the representatives of the deceased or the parties interested in the lapse, are recommended to transmit information of the same, together with such proofs thereof as may be admissible, to Messrs. Fletcher, Alexander and Co. of London, who will forward the communications to the Secretaries in Calcutta.

No. 5.

(Form referred to in Art. 18.)

OF AN APPLICATION TO TRANSFER SHARES IN THE LAUDABLE SOCIETY TO THE SUPPLEMENTARY SOCIETY.

[Place and Date]

To MESSRS. ALEXANDER AND CO.

Secretaries to the

SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

Request to be permitted to transfer to the _____ Supplementary Laudable Society the share (or shares) held by _____ in the _____ Laudable Society, on the life (or lives), and by virtue of the Certificate (or Certificates) under-mentioned; and I do hereby declare that according to my latest information and to the best of my knowledge and belief, the party (or parties) on whose life (or lives) the said share (or shares) is (or are), held by _____ has (or have) not suffered any decline of health since _____ admission into the Fifth Laudable Society, whereby the risk of casualty is in any way increased.

[Annex a memorandum, setting forth the Numbers of the Certificates, the number of shares desired to be transferred under each Certificate respectively, and the names of the parties on whose lives the said shares are held.]

Gentlemen,

Your obedient Servant,

MEMORANDUM.

J. Mellis, Esq. M. D. is the Medical Adviser of the Institution in Calcutta, and Messrs. Fletcher, Alexander and Co. of Devonshire-square, Bishopsgate street, its Agents in London.

In cases wherein it may be desired to insure on lives of persons resident in Europe, it is recommended generally that besides the prescribed Certificate and Affidavit, some documents as to the respectability of the Certifying Medical Gentleman be forwarded: for instance the written opinion of;—the attesting Magistrate,—some other official person,—or of Messrs. Fletcher, Alexander and Co. that the Certifier is a regular practitioner and in good repute.

Oriental Life Insurance Company.

AGENTS.—Messrs. Mackintosh and Co. No. 10, Old Court House Street.

Medical Adviser James Mellis, M. D

This Joint Stock Company, was instituted at Calcutta on the 29th of January 1822 for the purpose of granting Policies for fixed sums on the lives of individuals enjoying good health; on whose demise the said company oblige themselves to pay the sum assured to their, heirs, executors or creditors, within 3 Months.

Calcutta Tontines.

Rules and Regulations of the Bengal Equitable Tontine Society, instituted in Calcutta on the first day of July, 1820, and divided into Five distinct Classes, for the benefit of the Survivors of each respective Class, at the different periods of Three, Six, Nine, Twelve and Fifteen Years.

ART. 1st.—That the five classes in the Society be thus distinguished, viz.

First Class A. for Three years.

Second Class B. for Six years.

Third Class C. for Nine years.

Fourth Class D. for Twelve years.

Fifth Class E. for Fifteen years.

2.—That any Person or Persons may become Subscriber or Subscribers for any number of shares, half or quarter shares in any class in this Society, either on his or their own life or lives, or on the life or lives of any other Person or Persons of any age.

3.—That all applications for admission into this Society be made in writing to the Secretary, and that such applications do specify on whose life or lives the share or shares may be required, as also to state in which class he or they are desirous of becoming a subscriber or subscribers.

4.—That the sum required to be paid for admission into this Society on or before the 1st day of July 1820, shall be, by one final payment of Sica Rupees One Thousand for a whole share, Five Hundred Sica Rupees for a half share, or Two Hundred and Fifty Sica Rupees for a quarter share, and that all Subscribers admitted after that period to pay interest in addition, on each respective share at the rate of ten per cent, per annum, and also a proportion to additional premium in the event of any Life or lives having previously lapsed in the class to which he or they may be desirous of subscribing.

5.—That any person or persons becoming a Subscriber or Subscribers in this Society on the life or lives of any Person or Persons resident in Europe, or else where out of Calcutta, on furnishing satisfactory proof by affidavit or otherwise within twelve months from the period of his or their becoming such Subscriber or Subscribers, of the previous lapse or lapses of such Person or Persons on whose life or lives such share or shares may have been taken by him or them, shall be at liberty to subscribe for a similar number of shares on the life or lives of any other person or persons he or they may nominate, either in the same class, or in any of the other classes, according to the actual value of a share in such class at the period of subscribing.

6.—That so soon as may be practicable after the 30th day of June 1823, the accounts of Class A. shall be made up with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class who can furnish satisfactory proof, by affidavit or otherwise as may be required, of the existence on the 30th day of June 1823, at midnight, of the person or persons, on whose life or lives his or their share or shares may have been held, shall be entitled to receive his or their respective dividend or dividends forthwith, or be permitted to subscribe for any number of shares in any of the other classes, and on any life or lives at the value of a share in such class, at the period of his or their subscribing.

7.—That as early as practicable after the 30th day of June 1826, the accounts of Class B. shall be made up with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class, who can furnish satisfactory proof as aforesaid of the existence on the 30th day of June 1826, at midnight, of the person or persons on whose life or lives he or they may

have held his or their share or shares, shall also be entitled to receive his or their respective dividend or dividends, or be permitted to subscribe for any number of shares in either of the other classes and on any life or lives, at the value of a share in such class at the time of subscribing.

8. That in like manner the accounts of Class C. shall be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class, who can furnish satisfactory proof as aforesaid, of the existence on the 30th day of June 1829, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled either to receive his or their respective dividend or dividends, or be permitted to subscribe for any number of shares in either of the other classes, and on any life or lives at the value of a share in such class at the period of subscribing.

9. That in like manner the accounts of Class D. shall be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class who can furnish satisfactory proof as aforesaid of the existence on the 30th day of June 1832, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled to receive his or their respective dividend or dividends or be permitted to subscribe for any number of shares in the Fifth class and on any life or lives, at the value of a share in that class at the time of subscribing.

10. That the accounts of Class E. shall in like manner be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class furnishing the requisite proof as aforesaid of the existence on the 30th day of June, 1835, at midnight of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled forthwith to receive his or their respective dividend or dividends.

11. That with the view of closing the final accounts of each respective class, all unclaimed dividends in the class A. shall on the first day of January 1825, be proportionately divided amongst those Subscribers who may have previously proved their claims to dividends in that class, and all unclaimed dividends in class B. shall on the first day of January 1828, be proportionately divided amongst the Subscribers who may have previously proved their claims to dividends in that class: and in like manner the unclaimed dividends in the Third, Fourth, and Fifth classes, shall be divided at the period of eighteen months from their becoming due, amongst the respective Subscribers who may have previously proved themselves entitled to their first dividends in their respective classes.

12. That any Subscriber or Subscribers shall be at liberty at any time to transfer his or their share or shares by assignment, or otherwise, on giving notice in writing to the Secretary of such transfer, that the same may be duly registered in the books of the Society; but such share or shares must continue to be held on the same life or lives on which it or they were originally taken.

13. That in the event of only one share being subscribed for in any particular class, previous to the 30th day of June 1823; or in case of the death of the person on whose life such share may have been taken occurring previous to that date, the Subscriber for such share shall (on application to the Secretary in writing and returning his original certificate of admission) be permitted to subscribe for another share in any of the other classes at the value of a share in such class at the time of subscribing, and be furnished with a Certificate accordingly.

14. That so soon after the 30th day of June 1823, as the Members of any class are reduced to one, then the full amount of the principal

Fund of that class with all interest due thereon, shall be forthwith paid to such surviving Member, or his Executors and Administrators.

15. That the committee of the Directors be composed of the following gentlemen; viz.

J. C. C. Sutherland, and Roderick Robertson, Esqs.

who have undertaken to superintend the general management of the funds of the Society, and on any vacancy occurring in the Committee by death or otherwise the same shall be forthwith filled up agreeably to the decision of the majority of the Subscribers who may be resident in Calcutta at the time of such vacancy occurring.

16. That Mr. J. du Bethune Inglis shall act as Secretary and Treasurer to this Society under the control and direction of the Committee for the management, and that he be allowed to charge two and a half per Cent. on the annual receipts, and two and a half per Cent. on the distribution of the funds.

17. That the Secretary shall furnish a Quarterly statement of the Funds of each class in this Society to the Committee for the management, that the amount may be then invested in such Public or Private securities as the Directors may consider most advantageous for the interest of the subscribers.

18. That a Certificate, according to the following form, and signed by three of the Directors, shall be granted to each Subscriber on his admission:

No. _____ class _____ Certificate of Admission to the Bengal Equitable Tontine Society, instituted in Calcutta, on the First day of July 1820, for the Term of Fifteen Years, and divided into Five distinct Classes, for the benefit of the Survivors of each respective Class, at the different periods of Three, Six, Nine, Twelve, and Fifteen Years:

We, the undersigned, do hereby certify, that A. B. of _____ has this day been admitted to hold _____ share in the Bengal Equitable Tontine Society, in Class _____ for _____ years, on the lie of C. D. of _____, and for the benefit of E. F. of _____, subject to the Rules and Regulations of the Society.

In witness whereof, we have herewith subscribed our names, in Calcutta this _____ day of _____, 18 --

SECRETARY.

DIRECTORS.

19. That with the view of procuring Subscribers and of extending the benefit of this Society over India, the Rules and Regulations shall be published in the respective Gazettes of Calcutta, Madras and Bombay, and that the following Houses of Agency be appointed to act as Agents for the Society at their respective places, viz.

Messrs. Arbuthnot, De Route and Co. at Madras,

Shotton, Makholm and Co. at Bombay,

Brown and Co. at Penang,

Neish and Co. at Bencoolen,

who will issue the requisite Certificates of admission, and grant receipts for all Subscriptions received by them, at the exchange of the day.

20. That all Law Charges, Printing Stationery and Postages shall be borne proportionately out of the funds of the respective Classes of Subscribers in this Society.

21. That all Subscribers to this Society do hereby bind themselves, their Executors and Administrators, to abide by the foregoing Rules & Regulations.

Calcutta, } JOHN BETHUNE INGLIS.
Jan. 1, 1820. } Secretary.

Cruttenden, Mackillop and Co. are now Secretaries and Treasurers.

"Tontine of India,"

FOR THE TERM OF SEVEN YEARS, COMMENCING 1st JANUARY, 1822.

Ending 31st December, 1828 ;

FOR THE BENEFIT OF SURVIVORS.

In consequence of the wish expressed by a great many of the Subscribers to the 1st and 2d Tontines, which terminate on the 30th June and 30th September next, respectively, it is proposed to establish a new one, to be designated the "Tontine of India."

In framing its Regulations, advantage has been taken of the experience derived from the management of the existing Tontines, and it is presumed the alterations in the new one will be satisfactory,—particularly to those already interested in the Tontines, by whom the improvements in the Regulations have been chiefly suggested.

The "Tontine of India" will commence under circumstances much more advantageous than either of the existing ones, as it is presumed that in the course of the ensuing year, a large portion of the Funds of the 1st and 2d Tontines, about Sa. Rs. 13,50,000, will be transferred to the Tontine of India.

The term of Seven years has been fixed on instead of five, the latter not being deemed a period of sufficient length to give full operation to the principles of Tontines. Subscribers to the 1st and 2d Tontines who may wish to re-invest their dividends on the termination of these Societies, but who may not be disposed to engage their property for so long a period as the Tontine of India, will have the opportunity of subscribing to the 3d Tontine expiring 30th June 1824, the Funds of which on the 30th June next, will amount to about Sa. Rs. 8,50,000.

In conformity to the Regulations of the First Tontine, the whole of the Funds of that Society are invested in Public Securities which not yielding an interest equal to that derived on the Capital of the 2d and 3d Tontines, the magnitude of the dividend of the first mentioned Society, payable on the 30th June next, will not form a just criterion by which to estimate the result of the others.

The Funds of the 2d and 3d Tontines are chiefly loaned on mortgages of houses and landed property in Calcutta, and in secure loans to houses of business at a rate of interest greater than most individuals could obtain for their capital, and it is proposed to employ in a similar manner, the Funds of the Tontine of India, preferring on a local one mortgage when obtainable. The funds and all transactions connected with this Tontine are to be under the control and superintendence of Directors residing in Calcutta, as a Committee of Management, in which situation the following have accorded their assistance:—

David Clark, George Ballard, G. J. Gordon, and Wm. Ainslie, and with whose concurrence the following Regulations are now published for general information.

Adverting to the probability of the Tontine in India, yielding a superior Interest on its Funds to what can be realized on Capital at either of the other Presidencies—to the extent of Subscriptions likely in consequence to be received from these Presidencies,—and to the circumstance of the accounts of the Society being kept in, as well as the final dividends made in Bengal Sicca Rupees, it has been deemed equitable to the interests of all parties, to make provision in the Regulation for the rate of Subscription at Madras and Bombay, being governed by the rate of Exchange.

Subscriptions will now be received at the Office of

MESSRS. CRUTTENDEN, MACKILLOP & CO.

Regulations and Conditions of the Tontine of India, for the Benefit of Survivors, established at Calcutta the 1st January, 1822, and for the Term of Seven Years; ending 31st December, 1828.

1. That all applications to become Member of this Society shall be made by letter addressed to the Secretaries, according to the annexed form. That the number of Subscribers be unlimited; and that any number of Shares, Half, or Quarter Shares, may be Subscribed for on any life or lives at any period during the continuance of the Society.

2. That the amount of a Whole Share in this Society be fixed at Sicca Rupees Two Thousand and Eight Hundred, being 100 Rupees per Quarter, for Seven Years or 8 Quarters.

3. That all Subscribers on or before the 31st March next, shall pay for the First Quarterly Subscription, for every Whole Share, Sicca Rupees One Hundred; for every Half Share Sixty Rupees Fifty; and for every Quarter Share Sicca Rupees Twenty five; payment of the same rate of Subscription, to be continued on the first of every Quarter during the continuance of the Society.

4. That all persons who may become Subscribers between the 1st of April and 30th June next, which will be the Second Quarter of the Society, shall pay the Subscriptions for the First Quarter, together with the Interest thereon, at 6 per cent, per annum, from the 1st January to the day of payment.

5. That all persons who may become Subscribers between the 1st July and 30th September next, being the Third Quarter, of the Society, shall pay the Subscriptions for the First and Second Quarters together with the Interest at the rate of 7 per cent, per annum, calculated from 1st January and 1st April, respectively, to the day of payment.

6. That all persons who may become Subscribers subsequently to the 1st of October next, shall pay to the arrears of Subscription that will then be due, together with such Interest or Premium thereon as may be judged proper by the Directors of the Institution, with reference to the situation of the Society, statements of which to be made upon the first of every quarter.

7. That Subscribers who may prefer paying the whole or any number of Quarterly Subscriptions in advance, to that of paying every quarter, shall be at liberty to do so, and be allowed a discount on all such advanced Subscriptions, at the rate of 5 per cent, per annum, simple interest; and should the life or lives lapse on which such advanced Subscriptions have been received, a proportionate refund for so many Quarterly Subscriptions as may have been paid for quarters antecedent to such lapse or lapses taking place, shall be made to all such Subscribers, on satisfactory proof being furnished by affidavit or otherwise as to such lapses: With reference to the rate of discount here mentioned, power is reserved to the Committee of Directors, to increase or reduce that rate according to the current value of money, during the term of the Society.

8. That the Subscribers who may prefer paying the whole of the Quarterly Subscriptions in advance, reserving no claim on the Society in the event of the lapse of such life or lives as may have been subscribed on, shall be at liberty to do so and be allowed a discount of 7 per cent. per annum, simple interest; and no refund will in this case be made for such Quarterly Subscriptions as may have been received for quarters subsequent to such lapse or lapses. Power is reserved to the Committee of Directors to reduce or increase the rate of discount under this article, should it seem to them proper so to do.

9. That all Subscribers absent from or about to leave Calcutta, shall in writing inform the Secretaries, by whom the amount of Quarterly Subscriptions to be paid during the absence of such subscriber.

10. That all Subscribers failing to pay their Quarterly Subscriptions within six months from the date on which they become due and payable, (being the first day of each quarter) together with such interest as may be due thereon, shall forfeit all sums which they may have paid, and have no further claim whatever on the Funds of the Society, nor shall they be longer considered Subscribers thereto.

11. That all Subscribers (excepting such Subscriber as shall have paid in advance according to the 8th Article of these Regulations) holding any Share or Shares in the Society on the life or lives of any person or persons, resident in Europe or any where out of Calcutta, on furnishing satisfactory proof, by affidavit or otherwise, within 12 months from the close of the Society on the 31st December, 1828, of the lapse of any such life or lives having taken place prior to the payment of any Quarterly Subscriptions, shall have the same refunded to them without interest.

12. That the Committee or Directors be composed of the following Gentlemen, *viz.* Messrs. David Clark, J. S. Brownrigg, John Angus, B. Roberts and James Colvin, who will superintend and controul the general management of the Funds and business of the Society; and on any vacancy occurring in the Committee by death, or otherwise, the same shall be filled up by the majority of the Subscribers at the First Annual Meeting after such vacancy taking place.—Votes to be taken either *viva voce* or in writing.

13. That Messrs. Cruttenden, Mackillop and Co. shall act as Secretaries and Treasurers to this Society under the controul and direction of the Committee, and that they be allowed one per cent. Commission on their Annual Receipts, and three per cent. on the final distribution of the Funds, in lieu of all expences, excepting Law Charges, and Printing and Postages.

14. That so often as the Funds of this Society shall amount to Five Thousand Rupees, the same shall be invested in such Public or Private securities, as the Directors may consider most advantageous for the interest of the society. It is presumed that good and secure mortgages of landed property will be obtainable for the greater part of the Funds, and the Directors will consider themselves bound so to employ them when such loans can be obtained.

15. That the Regulations of this society be published in the Newspapers of the other Presidencies, and that Agents be appointed to act at Madras and Bombay for the society, and who will respectively be authorised to admit subscribers and grant receipts for subscriptions paid to them. They will be furnished with regular Certificates of Admission, to be forwarded by the Secretaries on notification being received of the first subscription having being paid at Madras or Bombay.

16. That in order to place the Subscribers at the three Presidencies on an equal footing, the Agent at Madras and Bombay shall from time to time, according to the rate of exchange, so regulate the amount of their Receipts to Subscribers at these Presidencies, as will enable them to remit to the Treasurers in Calcutta, One Hundred Sicca Rupees for a Share; Fifty for Half a Share, and Twenty-five for Quarter of a Share, as each Quarterly Subscription.

17. That the Secretaries and Treasurers of the Society shall as soon as possible after the first day of each quarter, make up the accounts of the Funds, with all interest accrued thereon, and submit the same for the inspection and approval of the Directors.

18. That a General Meeting of Subscribers to this Society shall be held annually at the house of the Secretaries on the 24 Monday of February, during the continuance of the term of the Society, for the purpose of examining the accounts and state of the Funds, and that an abstract statement of the Fund, as approved by the Meeting, be annually published for the information of absent Subscribers.

19. That so soon as may be practicable after the 31st day of December 1828, the final accounts of the Society shall be made up, and a dividend made to all such Subscribers or their Executors, Administrators, or Assigns, as may have paid the full Subscriptions with all interests due on them, and can furnish satisfactory proof by affidavit or otherwise of the existence on 31st December, 1828, at midnight, of the person or persons on whose lives they may have Subscribed Shares.

20. That 18 months be allowed from the 31st December 1828, for such subscribers or their Executors, Administrators, or Assigns, as may have been unable to adduce sufficient proof at the time of payment of the first dividend, and in default they will forfeit all claim on the Funds of the society; as on the 30th June, 1830, a dividend will be made of all such unclaimed Shares, amongst such subscribers or their Executors, Administrators or Assigns, as shall have proved their claims to the satisfaction of the Directors.

21. That a Certificate of Admission, similar to the annexed form, shall be granted to each subscribers, signed by one of the Directors, and by the Treasurers.

22. That persons becoming subscribers to the society, bind themselves and their representatives to the several Articles contained in the foregoing Regulations.

(FORM)

Messrs. CRUTTENDEN, MACKILLOP AND CO.

GENTLEMEN,

CALCUTTA,

I request to be permitted to hold—shares in the Tontine of India, established on the 1st of January 1822, on the Life of ———, and for the benefit of myself, (for the benefit of Mr. A. B. of ———), and the Quarterly Subscriptions will be paid as they become due by ———.

I am, Gentlemen,

Date and Address.]

Your obedient Servant,

N. B. When the intending Subscriber means to pay the Subscriptions in advance, either under the 7th or 8th Articles of the Regulations, his application must convey a notification to that effect.

When a Subscriber takes Shares on the Life or Lives of other persons, his application must state, the Sex, Age, Native Country, and place of Residence of such person or persons: and when Shares are applied for on the Lives of Children or young persons, the name of the father must be set forth in the application.

Calcutta, 31st December, 1821.

